

Sudder Board of Revenue

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SUDDER BOARD OF REVENUE.



No: DII.

ular, No. 502.
an. 8, 1839.

TO THE COMMISSIONERS OF REVENUE.

January 8, 1839.—No. 1.

I AM directed by the Sudder Board of Revenue to inform you that the Hon'ble the Deputy Governor has been pleased to sanction a modification, proposed by them, of the 39th Rule of Practice.

No. 502.
Misc. Dept.
Modification of
39th Rule of Prac-
tice — See new
Rules, C. O. 635.

2. The Modified Rule to be substituted for the old one is as follows.

If the Collector (or other Resumption Officer) shall decide against the Assessment, he shall report his proceedings to the Local Commissioner, to whose authority he may be subject, as directed by Clause 4, Section 4, of the said Regulation, and the Local Commissioner, if he shall disapprove the grounds of the Collector's (or other Resumption Officer's) decision, shall report the case to the Sudder Board, who will determine whether an appeal should be preferred to the Special Commissioner.

No. DIHI.

TO THE COMMISSIONERS OF REVENUE.

January 23, 1839.—No. 2.

THE Sudder Board of Revenue having had occasion to observe that in cases of sale of the landed property of Defaulters, for demands of Government, other than arrears of Revenue due from the lands sold, Collectors not unfrequently issue the prohibition to Ryots and under-tenants against payments of rent pending confirmation of sale, prescribed in Section XXII. Regulation XI. 1822, whereby embarrassment is experienced in the event of its being necessary to bring the estates, in which such lands are situated, to sale for the recovery of their own arrears, I am directed to request that you will explain to the Collectors of your Division, that the Section and Regulation above quoted have reference only to sales of the latter description, viz. of *estates sold for their own arrears* of Revenue, whereas all other sales are sales of rights and interests to recover dues of a quite different class, and should be dealt with on the same principles as sales

No. 503.
Misc. Dept.
Applicability of
Sec. XXII. Reg.
XI. 1822, to Sales
of a particular de-
scription.

Sec. XXII. Regn. XI. 1822.

Circular, No. 503.
Jan. 23, 1839.

in satisfaction of Decrees of Court. The issue of the prohibition to Ryots and under-tenants in such cases is irregular and unauthorized, and you are requested to direct its discontinuance.

No. DIV.

TO THE COMMISSIONERS OF REVENUE.

No. 504.
Misc. DEPT.

March 13, 1839.—No. 3.

Purchase by Decree holders of property sold in satisfaction of decree.

IN compliance with a request of the Court of Sudder Dewanny Adawlut, I am directed by the Sudder Board of Revenue to transnit for the information and guidance of the Collectors under your jurisdiction, the accompanying copy of a Circular issued by the Court on the subject of the purchase by a decree-holder of property sold in satisfaction of his decree.

FROM REGISTER SUDDER DEWANNY ADAWLUT.

Doubts appearing to be entertained as to whether the Civil Courts are competent to allow a decree-holder, purchasing property sold at public auction in satisfaction of his decree, to file his receipt to the extent of the sum awarded him, in lieu of paying the whole amount of purchase money into Court, I am directed by the Court to acquaint you that it has been ruled that a decree-holder should be permitted, under the circumstances above stated, to give his receipt for the amount of his claim in payment of so much of the purchase money of the property sold, provided the arrangement do not interfere with the equal claims of other parties, and that, as respects the delivery of possession of the property, the same rules are observed in regard to him as would be applied to any other purchaser, and provided also that where the property sold may be land paying revenue to Government, the demands of Government on the estate are previously settled.

2. You are requested to communicate the substance of this letter to the subordinate Judicial Functionaries of your District for their information and guidance.

No. DV.

TO THE COMMISSIONERS OF REVENUE.

No. 505.
Misc. DEPT.

April 9, 1839.—No. 4.

I AM directed by the Sudder Board of Revenue to transmit to you an extract of a letter from the Secretary to the Government of Ben-

* "Whether revenue is derived from any temple or place of worship or pilgrimage under the Bengal Presidency other than those mentioned in the Resolution—Juggernaut in Cuttack—Gyah in the Behar District."

gal,* No. 438, of the 26th instant, as per margin, and to request that after having called for a report from the Collectors of your Division, you will lose no time in submitting your Division Report upon the subject in question.

Circular, No. 505.
Mar. 13, 1839.

No. DVI.

TO THE COMMISSIONERS OF REVENUE.

April 16, 1839.—No. 5.

I am directed by the Sudder Board of Revenue to forward for your information and guidance and for communication to your subordinate Officers, the accompanying copy of a letter to their address, No. 388 of 12th ultimo, from the Secretary to the Government of Bengal, with its enclosure, No. 45 of 25th February, from the Officiating Secretary to the Government of India, conveying the sanction of the Supreme Authority to the rescission of Section X. of the Rules for the Settlement of Hookamee Tenures, circulated with the Board's letter, No. 62 of 14th July 1837.

No. 506.
MISC. DEPT.
Rescission. of
Rule X. for Hoo-
kamee Tenures.

2. With reference to the 3rd para. of Mr. Officiating Secretary Millett's letter you will be pleased to institute enquiries for the purpose of ascertaining whether any cases have occurred within your Division in which parties have been excluded from settlement under the operation of the rule now rescinded, and, if it should appear that there have been such, the Board request that you will, with the least possible delay, furnish a report of the circumstances of each particular case.

LETTER FROM SECRETARY TO GOVERNMENT TO THE SECRETARY TO THE BOARD OF REVENUE.

In reply to your letter No. 218 of the 14th December last, I am directed by the Hon'ble the Deputy Governor of Bengal to forward the accompanying copy of a letter No. 45, dated the 25th ultimo, from the Officiating Secretary to the Government of India, conveying the sanction of the Supreme Authority to the rescission of Section X. of the Rules for the Settlement of Hookamee Tenures, as recommended by the Board.

2. The attention of the Board is particularly called to the 3rd para. of Mr. Officiating Secretary Millett's letter.

Circular, No. 506.
April 16, 1839.

LETTER FROM SECRETARY TO THE GOVERNMENT OF INDIA.

I am directed by the Hon'ble the President of the Council of India in Council to acknowledge the receipt of your letter, No. 246, dated the 22nd ultimo, transmitting correspondence with the Sudder Board of Revenue on the subject of Section X. of the Rules for the Settlement of resumed Hookamee Tenures.

2. In reply I am desired to inform you that His Honor in Council concurs with the Hon'ble the Deputy Governor of Bengal, and the Sudder Board, in thinking that the Rule in question is at variance with the provisions of Regulation XIX. 1793, and he is accordingly pleased to sanction its rescission, as recommended by the Board.

3. I am further desired to express the wish of His Honor in Council that any complaint preferred by a party who may have been excluded from a settlement by the operation of the Rule may receive due consideration.

4. The original papers received with your letter are herewith returned.



No. DVI. A.

TO THE COMMISSIONERS OF REVENUE

April 17, 1839.—No. 1.

No 506 A.
COURT OF WARDS
DEPARTMENT

I AM directed by the Sudder Board of Revenue to forward for your information and guidance, and for communication to the Officers subordinate to you, the accompanying copy, of an Extract, Paragraph 2nd, from a letter No. 7, of this day's date, addressed by them to the Commissioner of Cuttack.

EXTRACT FROM A LETTER ADDRESSED TO THE COMMISSIONER OF CUTTACK.

Para. 2. The Board concur in your opinion that it is not expedient to delay the institution of resumption suits, on account of the disqualification of the proprietor of the estate within which the rent-free tenures are situated. Precautions must however be adopted for the special protection of the Ward's interests, and, for this purpose, the Board desire that you will request the Resumption Officer to issue his notice to the Collector, upon the institution of any suit for the investigation of a tenure situated within an estate under the jurisdiction of the Court of Wards. It will be the duty of the Collector, upon the receipt of such notice, to ascertain in communication with the appointed guardians and family of the disqualified proprietor, what is the nature and origin of the tenure, and to report the case through the Commissioner without delay for the consideration of the Court of Wards, by whom the suit will be defended through their Deputy

Superintendent of Legal Affairs, should it appear to them that the interests of the Ward are involved in the result you will further request the Resumption Officer in such cases to consider the Collector as the party entitled under Clause 1, Section 4, Regulation III. of 1828, to a copy of his decree, and should the decision be against the Minor, the Court of Wards will, upon the report of the Collector and Commissioner, determine as to the expediency of preferring an appeal to the Special Commissioner.

Circular, No. 506.
April 17, 1839.

No. DVII.

TO THE COMMISSIONERS OF REVENUE.

April 23, 1839.—No. 6.

I AM instructed by the Sudder Board of Revenue to observe that the Quarterly Towjees of the Collectors as at present prepared contain a separate head for Mehals under Butwarrah. As these Mehals are now, under the Butwarrah Laws recently passed, brought to sale in the same manner as other Estates, there does not appear to the Board to be any necessity for retaining this separate head, and they accordingly direct that it be struck out of the Towjee, and that the Mehals hitherto comprised under it be transferred to the other heads to which, with reference to the amount of their Sudder Jumma, they may belong.

No. 507.
Misc. DEPT.
Mehals under
Butwarrah.

No. DVIII.

TO THE COMMISSIONERS OF REVENUE.

May 1, 1839.—No. 7.

I AM directed by the Sudder Board of Revenue to request that the Foot note shewing the number of Sales confirmed and cancelled by Commissioners, which is appended to the Quarterly Towjees, as directed by Government Orders of the 12th July 1836, Para. 6, may be drawn out in the following form.

No. 508.
Misc. DEPT.

	Confirmed.	Cancelled.	Pending.	Total.	Remarks.
Sales remaining from previous Quarter,	00	0	0	00	In this column enter number of Cases which have been pending upwards of 6 Months, and number of appeals from confirmation remaining unreported at the end of the Quarter.
„ received during the Quarter,	00	0	0	00	

Circular, No. 509.
May 15, 1839.

No. DIX.

TO THE COMMISSIONERS OF REVENUE.

No. 509.
Misc. DEPT.

May 15, 1839.—No. 8.

I AM directed by the Sudder Board of Revenue to send you for your information and guidance, and for communication to the several Collectors and independent Deputy Collectors in your Division the accompanying copy of a letter this day addressed to the Commissioner of Bhaugulpore relative to the appointment, under Act I. of 1839, of Officers to sell property distrained for the recovery of arrears of rent

LETTER TO COMMISSIONER OF BHAUGULPORE.

I am directed by the Sudder Board of Revenue to acknowledge the receipt of your letter No. 1249, of the 11th ultimo, enquiring whether with reference to the words
* "And conformably to such instructions as he may receive in that behalf." quoted in the margin* from Act No. I. of 1839, Collector of Revenue can, of his own authority, adopt measures for giving effect to the provisions of that Act, and in reply to communicate the following instructions.

2. The number of Officers to be employed in each District for the purpose of selling property distrained for the recovery of arrears of rent, should be determined by the Collector in communication with yourself, and the appointments, made by the Collector, should be submitted for your sanction.

3. The selection of individuals for the Office must depend very much upon local circumstances; but the Board would suggest that wherever there may be Pergunnah Cazees of good repute, (not invested with the Office of Moonsiff,) they should be preferred to Candidates having no particular recommendation.

4. With regard to the percentage to be allowed, the Board observe that a maximum

On realisation of 200 Rs.	10 per Cent	only is fixed
ditto above 200 Rs. and not exceeding 500 Rs	do on 200 & 8 pr. Ct. on the remainder.	by the Act;
ditto " 500 Rs.	" 1,000 Rs as above on first 500 Rs. & 6 pr. Ct. on do.	and they
ditto " 1,000 Rs.	" 3,000 Rs ditto on 1,000 Rs. & 4 " on do.	desire that
ditto " 3,000 Rs	" 5,000 Rs. ditto on 3,000 Rs & 2 " on do.	when the
ditto " 5,000 Rs.	" as above on 5,000 Rs & 1 " on all sums exceeding that amount.	

amount realized by sale may exceed 200 rupees, the scale entered in the margin may be invariably adopted.

No. DX.

Circular, No. 510.
May 29, 1839.

TO THE COMMISSIONERS OF REVENUE.

May 29, 1839.—No. 9.

No. 510.
Misc. Dept.

I AM directed by the Sudder Board of Revenue to transmit for your information and guidance, and that of your subordinates, the annexed
* No. 318-319, dated 14th instant. Copy of a Circular* issued by the Military Board to the Superintending Engineers of Public Works relative to the preservation and repair of glazed doors and windows in Civil Buildings.

**CIRCULAR LETTER FROM SECRETARY MILITARY BOARD TO THE
SUPERINTENDING ENGINEERS, LOWER AND SOUTH WESTERN
PROVINCES.**

Under orders of Government dated the 2nd instant, I am directed by the Military Board to request that the following practice be adopted for the preservation and repair of panes of glass in Civil Buildings.

2. No glass shall be used in the windows and doors of Civil Buildings nearer the floor than three and half or four feet, and all below that level shall be replaced by wooden squares.

3. In Cutcherics the Civil Officers at the head of each department will make some one person of their respective Establishments answerable for the glass in each room, that person being liable to pay for any panes that may be broken, unless he informed his superior at the time, and either proved the fracture to have been unavoidable or produced the person who broke them; such person should not be allowed to depart without making good the damage done.

4. In Circuit Houses whenever any of the Officers entitled to the use of them may visit the Station, the Native Agent or other authorized person on the part of the Executive Officer should obtain a certificate that the glass windows are complete, and on that Officer leaving the house, the Agent should again examine the premises and demand payment of the price of any panes he may find broken, reporting such demand and its result to the Executive Officer.

5. The Executive Officers will consider it their duty to admit of no charge for repairs of glass from their own Agents without full and satisfactory explanation, and you will, in like manner, abstain from recommending any such charge to the Board unless you are fully satisfied that every care has been taken to obtain payment from the person, who may under the operation of the above rules have become liable to the payment.

6. A copy of this letter has been sent to the Sudder Board of Revenue and to the Sudder Dewanny Adawlut for the information and guidance of the Judicial and Revenue Officers under their control.

Circular, No. 511.
May 29, 1839.

No. DXI.

TO THE COMMISSIONERS OF REVENUE

No. 511.
Misc. DEPT.

May 29, 1839.—No. 10

"Bhitouree," or
"Mohturfah."

IN conformity with Orders of Government bearing date the 14th instant, No. 672, a copy of which is annexed, I am directed by the Sudder Board of Revenue to request that all Collectors and other Officers employed on Settlement duty within your jurisdiction may be instructed to exclude from their estimates of assets the item variously termed "Bhitouree," or "Mohturfah"

LETTER FROM SECRETARY TO GOVERNMENT REVENUE DEPARTMENT TO SECRETARY TO THE SUDDER BOARD OF REVENUE.

I am directed by the Hon'ble the Deputy Governor of Bengal to acknowledge the receipt of Mr. Bignell's letter, No. 167, of the 3d ultimo, and in reply, to observe that although the cess termed Bhitouree or Mohturfah, is considered by the several Officers, who have been consulted, to mean ground rent, their definitions shew clearly that it has no property of rent, and is in fact a tax on trades or on capital, and as such, however small in amount at present, it is not such a cess as Government ought to recognize, by levying a share of it, together with their lawful share of "*rent*" properly so called. His Honor desires therefore that the item may be invariably excluded from Assets of Settlement.



No. DXII.

TO THE COMMISSIONERS OF REVENUE.

June 5, 1839.—No. 11.

No. 512
Misc DEPT.

Partition of
Estates under Reg.
XIX. of 1834—
doubts regarding.

WITH reference to the law respecting the partition of Estates under Regulation XIX. of 1814, doubts appear to have been entertained upon the two following points.

First.—As to the precise stage of the proceedings under Regulation XIX. of 1814, which places an Estate under Butwarrah.

Second—Whether the circumstance of the Estate being in balance justifies a Collector in refusing to comply with an application to bring it under Butwarrah.

Circular, No 512.
June 5, 1839.

2. On the first point, I am instructed to explain that an Estate, to the partition of which no opposition is made, must be considered to be under Butwarrah from the date of the proceeding held by the Collector (on the return of the Ishtihar, when that process is necessary, as in clause 2, Sec. 4, Regulation XIX. of 1814,) which orders "that a division of the Estate shall be made;"—and from the date of such order the co-sharers are entitled to the protection of Sec. 33 of the said Regulation, for all arrears that may accrue during the progress of the Butwarrah.

3 On the second point, I am instructed to explain that the circumstance of an Estate being in balance does not justify a Collector in rejecting the application for a Butwarrah. So soon as the application described in Clause 1 or Clause 2 of Section 4 is made, the Collector should publish the advertisement as therein directed, and at the expiration of the prescribed period, upon the formal return of the proper Officer certifying that the advertisement has been duly published, he should, without delay, record the order for the division of the Estate above referred to.

4. Up to the date of the last mentioned order the balances are Ijmali, and the whole Estate must be brought to sale entire for any such arrear. It will therefore be the duty of the Collector to ascertain and record the amount of all these Ijmali balances, Hal and Bukya, immediately he passes the order for bringing an Estate under Butwarrah; and to proceed to advertise the entire Estate, and to sell it on the first lawful day, for the said balances, just as if no application for Butwarrah had been made.

5. When a Butwarrah is submitted for confirmation, it shall be the duty of the Collector to certify that no balances for any period antecedent to the date of the order for dividing the Estate are outstanding against it; and he must be held to be in the strictest sense personally responsible for the correctness of such certificate, because, after the confirmation of the partition, the entire Estate could no longer be sold for the recovery of Ijmali balances.

Circular, No. 513.
June 19, 1839.

No. DXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 513.

June 19, 1839.—No. 12.

Misc. DEPT.

Hal and Bukya
Balances difference
between to be ex-
hibited.

IN the Quarterly Towjees, submitted by Collectors, through the Commissioners to the Sudder Board of Revenue, the Column of Demand which exhibits the amount of arrears outstanding at the close of the preceding quarter does not discriminate between the Hal and the Bukya balances, i. e. between the balance due on account of the current year, and the arrears of past years; and as it is necessary for the preparation of the Abstract Return submitted to Government, that the Board should be furnished with information on this point, I am directed to request that you will instruct the Collectors under your jurisdiction to insert in column 6, the amount of Bukya balance due from each description of Mehal, *in red ink*, immediately above the figures which shew the whole of the outstanding arrear. In the first quarter of the year, of course the whole balance brought forward is Bukya; but in each subsequent quarter the amount of such arrear must be specifically stated, as above directed. To prevent the possibility of mistake, and for the convenience of future reference a note should be added at the foot of the column, explaining that "the figures in red ink shew the amount of the Bukya balances."



No. DXIV.

TO THE COMMISSIONERS OF REVENUE.

No. 514.

July 3, 1839.—No. 13.

Misc. DEPT.

Authenticated
Copies of papers on
the subject of Suits
pending in Courts
of Justice.

IT having come to the knowledge of the Sudder Board of Revenue that the authenticated copies of correspondence between the Board and the Local Authorities on the subject of Suits pending in Courts of Justice, have been filed by the party opposed to Government as evidence in such suits, I am directed to request that you will in no case grant copies of letters of the nature referred to without in the first instance referring to this Office.

No. DXV.

Circular, No 515.
July 17, 1839.

TO THE COMMISSIONERS OF REVENUE

July 17, 1839.—No. 14.

No 515.
Misc DEPT

AN instance having recently occurred of a Collector having rendered himself liable to pecuniary responsibility, in consequence of his having neglected to examine the cash balance in the Treasury, on taking charge of his Collectorship, I am desired by the Sudder Board of Revenue, on this occasion, to direct the attention of all Officers, in charge of Treasuries, to the precautionary Rules prescribed by Circular Orders of the 31st July, 1832,* with the view to impress upon their minds the serious responsibility which must succeed any neglect of those orders.

Cash Balances
and the necessity
for Collectors exam-
ining the same

* No 145.

No. DXVI.

TO THE COMMISSIONERS OF REVENUE

July 22, 1839.—No. 15

No. 516
Misc. DEPT.

I AM directed by the Sudder Board of Revenue to request that you will inform them, with the least possible delay, whether there are any large towns within your Division in which many small sites of dwelling houses are held Lakhiraj, and in which investigations into the validity of such tenures would be peculiarly distressing, without affording any corresponding benefit to the State. Should there be any such towns, you are requested to state the probable number of rent-free tenures in each, the average extent of the tenures, whether they are held by proprietors, or tenants and the estimated amount of revenue which would be assessable in the event of the tenures being resumed. It is not the intention of the Board that minute enquiries, such as would entail expense, or harass the people to accomplish, should be entered upon for the purpose of affording the information now called for, therefore if the records of the Collectors do not supply it and it cannot be obtained from any other source equally easy of access, they request that you will report accordingly.

Sites of Dwelling
Houses held Lakhiraj
and the validity
of such tenures en-
quiry into.

Circular, No. 517.
July 17, 1839

No. DXVII.

TO THE COMMISSIONERS OF REVENUE

July 17, 1839.—No 16

No. 517.
Misc. DEPT.
See New Rules
of Practice. Sec
IV.

BY order of the Sudder Board and with the sanction of the Government the following modification of the ninth Rule of practice is communicated for your guidance and observance

RULE IX

Should a Commissioner desire that any case decided by the Board be referred for the orders of Government, the Board will use their discretion and either report the case or decline doing so, but if the Board decline the Commissioner will be at liberty to make the reference direct, taking upon himself the responsibility of making an unnecessary appeal to Government

No. DXVIII.

TO THE COMMISSIONERS OF REVENUE

July 29, 1839 —No 17

No 518.
SETTLEMENT DEPT.

I AM directed by the Sudder Board of Revenue to request you will cause to be noted in the usual marginal statements of all Settlement Reports, the date from which the Settlement is to take effect

No. DXIX.

TO THE COMMISSIONERS OF REVENUE

July 31, 1839 —No 18.

No. 519
Misc DEPT
Fees of Registry
by purchasers
of Estates.

IT having been brought to the notice of the Sudder Board of Revenue that, in some Districts, purchasers of Estates at public auctions are required to pay fees of Registry previous to their names being recorded in the Register of Mutations,—I am directed to inform you that it has been ruled that Section 3, Regulation XV. of 1797 does not refer to trans-

fers made in consequence of public sales by auction for the recovery of arrears of Revenue

Circular, No. 519
July 31 1839

2 Should you find, after circulating this letter, that a practice exists in any District subordinate to you of levying fees for Registry in such cases, you will direct its immediate discontinuance

No. DXX.

TO THE COMMISSIONERS OF REVENUE

July 31, 1839 —No 19

WITH a view to check the irregularities in the adjournment and postponement of Sales, which have very frequently come under the notice of the Sudder Board, I am directed to communicate the following instructions for the guidance of all Officers holding Public Sales for the recovery of arrears of Revenue

No 520
Misc Dept
Adjournment of
Sales. See New
Sale Law.

2 Whenever a Sale is adjourned from day to day conformably to Clause 2, Section VIII Regulation XI. 1822, the adjournment must invariably be inscribed on the Ishtihar originally published, and on the copy which accompanies the Sale Papers, when transmitted to the Commissioner; and when the Sale is postponed to a future day, in conformity with Clause 1, Section VIII of the said Regulation, copies of each of the separate advertisements, corresponding with the several postponements recorded in the Sale Rooboocarry, must accompany the case, when submitted to the Commissioner for confirmation, as also when the Commissioner transmits the record of appeal from his orders of confirmation for the final decision of the Sudder Board

No. DXXI.

TO THE COMMISSIONERS OF REVENUE

Aug 14, 1839 —No 20

I AM directed by the Sudder Board of Revenue, and in pursuance of Orders from the Bengal Government, to forward, for circulation to the

No 521
Misc Dept
Experimental
measurements under
Superintend-

Circular, No. 521.
August 14, 1839.

ence of the Special
Deputy Collector,
Mr. Beresford.

Special Deputy Collectors of your Division, the annexed Extract from a Report by Mr. Beresford, Special Deputy Collector in Poorneah and Maldah, of the results of certain experimental measurements made under his superintendence during the last cold season.

2. The Board do not expect or desire that such searching investigations, as those so judiciously instituted and conducted by Mr. Beresford, in the cases mentioned in his Report, should be universally adopted, indeed, in the present stage of Resumption Operations, and with the limited agency available for the purpose, it would not be possible to follow such a course, as an ordinary rule of procedure. But the Board are desirous of impressing upon Resumption Officers the importance of local investigation in all cases where it may be practicable, and the yet greater importance of such investigation being vigilantly superintended either by the Special Deputy Collectors themselves, or by the Deputies assigned them for this purpose, and they are sure that they could not have a more striking illustration of the truth they would inculcate than that which is furnished by Mr. Beresford's very able Report.

EXTRACT FROM A REPORT BY MR. BERESFORD, SPECIAL DEPUTY COLLECTOR IN POORNEAH AND MALDAH.

Para. 10. The result of the measurements which I effected in the last six months of the past year, i. e. between 1st November 1838 and the 30th April 1839, has been very satisfactory. The measurements I here allude to were, I beg to observe, chiefly (what I may term experimental), of lands lying in the immediate vicinity of my Camp at the several spots which I visited during the six months in question, and effected almost entirely by means of the single measuring establishment sanctioned for the period of six months in your letter No. 4304, of the 15th November last.

11. The measurements I am speaking of may be strictly regarded as experimental, having been made for the purpose of ascertaining by what means and by what kind of measurement the greater amount of truth in regard to the existence and extent of rent-free lands, was discoverable: in cases where the Mehal consisting of one or more villages was wholly Lakhiraj, I directed the Ameen to make the measurement in the usual way, ascertaining the boundaries carefully previously to commencing measurement; in other cases where it was my object to ascertain the extent of a number of Lakhiraj holdings in a particular village or villages, I, in some instances, furnished the Ameen with a list of the names of the former and present holders, as obtained from the Putwaree's papers, and directed him to make a measurement of each holding agreeably to the boundaries pointed out by the Munduls and other head-men of that particular and the adjoining villages, and in the presence of disinterested parties. In other cases again

where my object was the same, viz. to ascertain the extent of a number of Lakhiraj holdings in a particular village or talook, I directed the Ameen to ascertain, first of all, by careful inquiry, the actual boundaries of the particular village, to erect bamboos thereon, then to make a general (ek jae) measurement of the whole village, and lastly, after deducting (in instances where the village happened to be "mal" or "istimrar"), whatever land was claimed as "mal" or "istimrar" to make a distinct and separate measurement of each rent-free holding, this latter mode is, I am now convinced, the one calculated to elicit more trust-worthy information of the resources of any particular estate or village than any other. After the boundaries of any village are once carefully fixed, and marked out, and the lands not rent-free deducted, a certain ascertained quantity of Lakhiraj land remains, which must be accounted for, and must belong to, and be in the possession of some one or other. By this method not only the number of beegahs in each holding in excess of the amount specified in the Putwaree's papers is ascertained, but all other Lakhiraj land of which there is no trace in the records of the Putwaree's office, are brought to light.

Circular, No. 521,
August 14, 1839.

12. The following abstracts will serve in some measure to shew the general results of the measurements above adverted to :

ABSTRACT No. 1.

Exhibiting the Comparative Total Area of Mehals wholly Lakhiraj agreeably to the Putwaree's Papers and the Measurement of the Ameen.

No. of Mehal.	Name of Mehal.	Putwaree's Papers.			Ameen's Measurement.			Excess Area.			Remarks
		Area.			Area.						
		B.	K.	D.	B.	K.	D.	B.	K.	D.	
1	Mouza Begumpoor,	887	17	0	1,380	15	0	506	11	0	
2	„ Butoorya,	536	0	0	856	15	0	320	15	0	
3	„ Futhnuggur,	484	0	0	795	12	0	311	12	0	
4	„ Bhoruha,	2,731	14	0	10,858	11	0	8,126	17	0	
	Total,	4,637	11	0	13,891	13	5	9265	15	0	

13. Abstract No. 1 requires but little comment, the aggregate of Lakhiraj land contained in the four Mehals is as nearly as possible treble the aggregate specified in the Putwaree's papers.

Circular, No. 521.
August 14, 1839.

ABSTRACT No. 2.

Exhibiting the Comparative Amount of Holdings in excess of 100 Beegahs and the Comparative Aggregate Area of the Holdings directed to be measured in six Mehals of Pergunnah Sreepoor as specified in the Putwaree's Papers and ascertained by the Measurement and Local Enquiry of the Ameen.

No.	Name of Mehal.	Total number of Lakhiraj Holdings directed to be measured.	Putwaree's Papers.			Ameen's Papers.			Remarks.
			Total number of Lakhiraj holdings above 100 Beegahs.	Aggregate area of holdings directed to be measured.		Total number of Lakhiraj holdings above 100 Beegahs.	Aggregate area of holdings directed to be measured.		
				B.	K. D.		B.	K. D.	
1	Tal, Koorhelain in 9 Villages,	37*	5	2,151	1 0	13	3,763	18 0	* This is the total amount of holdings, each of which is in excess of 20 Beegahs according to the Putwaree's papers.
2	Tal, Pucham Lohdee in 6 Villages,	47	8	3,527	0 0	16	6,909	2 0	
3	Tal, Nuzurpoor Bevalda in 4 Villages,	23 †	4	1,270	18 0	16	3,309	5 0	† This is the amount of holdings in excess of 20 Beegahs.
4	Tal, Koorjee in 2 Villages, ..	15 ‡	4	1,301	3 0	5	2,116	16 0	
5	Tal, Bimgunwan in 13 Villages,	50 §	6	2,742	15 0	22	7,537	12 0	‡ Ditto Ditto. § Ditto Ditto.
6	In 4 Villages of Tal Oorluha,	87	4	1,824	5 0	11	3,599	11 0	
Total,		259	32	12,817	2 0	83	27,236	4 0	

14. From inspection of the above Abstract No. 2 it appears that out of 259 Lakhiraj holdings in 6 Mehals there are, according to the Putwaree's papers, only 32 in excess of 100 Beegahs, whereas by the Ameen's measurement 83 out of the 259 holdings have been discovered to be in excess of that amount. The aggregate moreover of Lakhiraj land (27,236 Beegahs 4 Cottahs) contained in the 259 holdings is, it will be observed, considerably more than double the amount of land down in the Putwaree's papers. The measurements noted in this Abstract were made agreeably to lists of former and present Lakhiraj holders. In Mehals Nos. 1, 3, 4 and 5 the lists furnished to the Ameen's comprized all the holdings in excess (according to the Putwaree's Terij) of 20 Beegahs, and in Mehals Nos. 2 and 6, the whole of the holdings contained in the Terij were measured.

ABSTRACT No. 3.

Circular, No. 521,
Aug. 14, 1839.

Exhibiting the Comparative number of Lakhiraj Holdings, the Comparative number of Holdings in excess of 100 Beegahs, and the Comparative Aggregate Area of the Total Holdings as specified in the Putwaree's Papers and ascertained by the Measurement and Local Enquiry of the Ameen.

No.	Name of Mehal.	Putwaree's Papers.			Ameen's Measurement.			Remarks.
		Total number of Lakhiraj Holdings.	Total number of Lakhiraj Holdings above 100 Beegahs.	Aggregate area of Lakhiraj land comprized in the Holdings in column 3.	Total number of Lakhiraj Holdings.	Total number of Lakhiraj Holdings above 100 Beegahs.	Aggregate area of Lakhiraj land comprized in the Holdings in column 6.	
				B. K. D.			B. K. D.	
1	Tal. Duhganwan contg. 7 villages Pergh. Futhpoor,	60	20	5459 4 0	77	39	17,836 19 0	There is no mention whatever of Mouzah Phoolsura in Putwaree's Papers.
2	Tal. Burmasiya Khoragach contg. 4 villages Ph Ditto	46	9	2683 4 0	54	18	13,846 3 0	
3	Ma. Phoolsura in Talook Bungunwan Ph. Sreepoor,	0	0	0 0 0	51	15	3863 15 0	
4	Ma. Burdutta in Talook Oorluha,.....	50	2	883 3 0	63	9	2802 6 0	
5	Tal. Khunujabad contg. 5 villages,	8	3	740 0 0	11	7	2765 11 0	
	Total,....	164	34	9765 11 0	256	88	41,114 14 0	

15. From a perusal of the above Abstract No. 3, it will be observed on comparing column 3 with column 6, 1stly, that in 5 Mehals, comprising altogether 18 villages, 92 Lakhiraj holdings, the existence of which was previously unknown and not traceable in the Putwaree's papers, have been discovered by the measurement; 2ndly, that nearly treble the number of holdings each in excess of 100 Beegahs has been discovered in the aforesaid 18 villages; and 3rdly, that the aggregate (41,114 Beegahs, 14 Cottahs,) of rent-free land is more than quadruple the amount specified in the Putwaree's papers. In all the measurements comprised in this Abstract the boundaries of each village were first ascertained, a general measurement of the whole village then made, and lastly each Lakhiraj holding separately measured.

16. The successful result of the above measurements I attribute very materially to the fact of my having been constantly encamped close to the spot where the measurements were being carried on, the bare circumstance of the superintending authority being close at hand has, I feel sure, the effect of controlling the operations of the Ameen to a very great extent, for on the institution of inquiries into the extent of any lands the operation of measurement is no sooner commenced than a variety of clashing interests are brought into collision, and where the Judge is on the spot, and stamp paper is dispensed with, all interested and disaffected parties come freely forward to prefer any real or

Circular, No. 521.
Aug. 14, 1839.

alleged grievance to which the proceedings of the Ameen may have given rise—and the consciousness of this facility of reference induces the Ameen to proceed step by step in his operations with much circumspection.

17. In several instances complaints and references of various kinds were made to me by interested parties, and as an additional check to the proceedings of the Ameens, I called upon them every three, four or five days to furnish me with a memorandum of the total of land measured per day for the three or four days immediately preceding; this I did with a view to counteract a practice to which the Natives are greatly addicted of entering upon and then deferring a measurement for some days with a view of affording interested parties time and opportunity to bribe them to favorable terms.

No. DXXII.

TO THE COMMISSIONERS OF REVENUE.

August 14, 1839.—No. 21.

No 522.

Misc. DEPT.

Officers delivering over charge to furnish a list of existing arrears.

THE Sudder Board of Revenue are pleased to direct that all Local Officers subordinate to this Board, when delivering over charge of an Office in the Department shall furnish to their successors, for transmission to the superior authority, a list of all existing arrears of duty.

2. You will make known these orders to your subordinates and require their observance of them.

No DXXIII.

TO THE COMMISSIONERS OF REVENUE.

No 523.

Misc DEPT.

Malikana to be borne by the State and Lakhirajdar in proportionate Shares

August 21, 1839.—No. 22.

I AM directed by the Sudder Board of Revenue to communicate for the information and guidance of all officers employed on Settlements, that, under orders of the Hon'ble the Deputy Governor, the charge of Malikana payable to Maliks, under the modified rule of 8th May, 1838, is, in all cases, to be borne by the State, and by the engaging Lakhirajdar in shares pro-

portionate to their shares of the whole rental.—If therefore of the whole rental* taken as 100, the Settlement assigns 70 to the State, and 30 to the Lakhirajdar, the charge of Malikana will be borne by the State and the Lakhirajdar in like proportion.—If the Settlement assign 50 to the State† and 50 to the Lakhirajdar the Malikana will be paid by these two parties in equal shares.

Circular, No. 523.
Aug. 21, 1839.

* Government Juma,	63
Malikana,	10
Juma to be paid by the engaging Lakhirajdar,	73

† Government Juma,	45
Malikana,	10
Juma to be paid by Lakhirajdar, ..	55

No. DXXIV.

TO THE COMMISSIONERS OF REVENUE.

September 11, 1839.—No. 23.

IN modification of the Circular Orders of the 16th October last No. 68, the annexed Extract from orders of Government under date the 8th ultimo*

is circulated for the information and guidance of all Officers, employed on the Resumption and Settlement of Lakhiraj lands under your authority.

No. 524
Misc. DEPT.

Modification of
C. O. No. 68, dated
16th Oct. 1838.

EXTRACT FROM THE ORDERS OF GOVERNMENT.

I am directed by the Hon'ble the Deputy Governor of Bengal to state that, at the suggestion of the Supreme Government, His Honor has been pleased to modify in the following manner the orders conveyed to the Board by my letter No. 1583, of the 11th September last.

2. When an enquiry in regard to the liability of land to assessment shall have been instituted under any of the provisions of Regulation II. 1819, it shall be incumbent on the Officers employed in conducting the proceedings, if the position, extent or existence of such land has not been satisfactorily ascertained, to establish the same by means of local enquiry, and if necessary, by accurate survey and measurement, before passing any decision declaring such land liable to assessment. This rule, His Honor understands, has been already laid down by the Board, and circulated to the Resumption Officers.

3. The Resumption Courts must of course carry into execution their own decrees in the mode prescribed by the Regulations. But if land denied to be included in such decrees were not in the occupation of the Lakhirajdar, when the suit against him was instituted, but in the occupation of some other person, who was not a party to the Resumption suit, such land cannot be subjected to assessment by the Revenue Authorities without the institution of a new Resumption suit against the party actually in possession.

Circular, No. 525.
Sept. 10, 1839

No. DXXV.

TO THE COMMISSIONERS OF REVENUE.

September 10, 1839 — No. 24.

No. 525.
Misc. DEPT
Observance of
Embankment
Rules.

IN conformity with orders of Government of date the 15th ultimo, No. 1216, I am directed by the Sudder Board of Revenue to request that you will require from the Collectors of your Division a strict observance of the Embankment Rules sanctioned by Government on the 20th September 1831, and which were communicated to you by Circular Orders No. 49, dated the 4th October 1831.

2. You will observe that by those Rules it is enjoined, that the Revenue Officers make no engagement for the construction of Bunds, until after the Superintending Engineer's opinion has been taken regarding the proposed measures, and the sanction of Government, through the Military Board, has been obtained, and communicated by him.

No. DXXVI.

TO THE COMMISSIONERS OF REVENUE.

September 18, 1839 — No. 25.

No. 526.
Misc. DEPT.
Travelling allowance to all Omlah fixed at 3-10th of their respective Salaries See C O. No. 3126, dated 12th June 1829.

I AM directed by the Sudder Board of Revenue to intimate for the information and guidance of yourself and your subordinates, that in modification of the Rules communicated to you by Circular Orders No 3126, dated the 12th June 1829, Government have been pleased under date the 29th ultimo, L 1246, to direct that in future all Omlah, without reference to nation or creed, shall be paid travelling allowance at the rate of 3-10th of their respective salaries.

No. DXXVII.

TO THE COMMISSIONERS OF REVENUE.

September 25, 1839 — No. 26.

No. 527.
Misc DEPT
Pensions not available for satisfaction of decrees

INSTANCES having recently occurred in which Collectors have refused to disburse to Pensioners, or have paid away portions of Pensions, on the

requisition of the Courts of Civil Judicature, although it has been repeatedly ruled that such allowances are not available for the satisfaction of decrees of Court, I am directed by the Sudder Board of Revenue to request that you will draw the attention of your subordinates to No. 788, (dated 3rd May 1833,) of the Printed Constructions of the Sudder Dewanny Adawlut, and instruct them that they are not at liberty to pay any portion of a Pension to any other party whatever, than the individual to whom the Pension has been assigned by Government, or his duly authorized Agent, when it has been satisfactorily shewn that the principal is unable to attend

Circular, No 527.
Sept 25, 1839.

of court and payable only to Pensioners themselves or their authorized agents

No. DX XVIII.

TO THE COMMISSIONERS OF REVENUE

October 8, 1839 — No 27.

I AM directed by the Sudder Board of Revenue to transmit for your information and for communication to your subordinates in the Resumption and Settlement Departments, the accompanying copies of their address to Government and of the orders received in reply, dated respectively the 7th August and 5th ultimo, on the subject of Kharij Jumma grants, not exceeding 100 Beggahs, and situated within permanently settled Estates.

No 528
Misc. DEPT.

Kharij Jumma Grants not exceeding 100 Beggahs and situated within permanently settled Estates

LETTER FROM SECRETARY TO SUDDER BOARD OF REVENUE TO SECRETARY TO THE GOVERNMENT OF BENGAL.

The attention of the Sudder Board of Revenue having been attracted to the fact of rent-free tenures under 100 Beggahs in extent, within the limits of permanently assessed Estates, having been resumed on account of Government in the Division of Patna, they called for statements from each District of that Division of all such cases with a view to rectify the error. Amongst the returns to that requisition were the accompanying Statements A. and B. and the remarks connected with them hereto-annexed furnished by Mr. Special Deputy Collector Reid.

2. As the question involved in these documents is a novel one, and at the same time of considerable importance, the Board consider it necessary to submit it for the orders of the Honorable the Deputy Governor of Bengal, and, in so doing, to lay before His Honor all the opinions which have been recorded on the subject, since the receipt of the Statements.

Circular, No. 528.
Oct. 8, 1889.

3. The question referred to is whether Kharij Jumma "grants," not exceeding 100 Beegahs, and situated in permanently settled Estates, come within the meaning of Section 6, Regulation XIX. of 1793, their revenue if resumed belonging to the proprietors of the parent Mehal. If this be determined in the affirmative, it is perfectly clear that the Resumption Officers possessed no power to interfere with the grants in question, and that the Collections must be refunded. Against this construction, however, the following opinions have been recorded.

4. Mr. Special Deputy Collector Reid holds that Kharij Jumma lands, having been sold by the proprietors and held under bills of sale, do not come under the provisions of the section quoted, since by that section only bonâ fide alienations by grant are contemplated, and he conceives that if the lands be restored the proprietors will profit by their own fraud.

5. Again Mr. Bignell, the Deputy Superintendent of Legal Affairs, in a note dated the 31st August last, makes the following remarks with respect to a Kharij Jumma grant. "Upon examining the defendant's title-deeds, I am inclined to consider the resumption a good one, though upon a very different ground from any taken by the Collector. All these documents are really nothing more than ordinary bills of sale from a former Zemindar to different parties, from whom the defendant subsequently purchased. It is true, that at the end of four of the deeds it is said, that the lands thereby conveyed shall be held Lakhiraj; but nevertheless, a valuable consideration amounting to what I should suppose was a fair price for the lands was paid. The present measurement shews the whole lands put together to amount to less than 30 Beegahs, and each of the Sunnuds specifies a very few Beegahs, but I do not think that the reservation contained in Section 6, Regulation XIX. of 1793, in favor of the Zemindars can "fairly be constructed to extend to a case in which the Zemindar had actually sold the lands and "received their value. To use a homely phrase, You cannot 'eat your cake and keep it too.'"

6. "When" continued Mr. Bignell "the Zemindar alienated these lands, he knew very well that he had no earthly power to grant a rent-free tenure. By this illegal grant, he obtained a high price for his property, and committed a fraud upon the purchaser, and it would be monstrous to hold that his heirs can now turn round upon the representative of the purchaser, and demand rent for the lands which their ancestor sold. Then if the Zemindar be not entitled to the Revenue, I say the Government is. The enactment just quoted exempted no rent-free tenure from assessment, but merely gave the revenue to the Zemindar under certain circumstances, and if the Zemindar has in any case forfeited the privilege reserved to him, I take it that the revenue must revert to Government."

* Note.—Mr. Mangles the late Temporary Member recorded an opinion as follow.

"I would not stand upon the extreme right of Government in the first of these miserable petty cases, but give it up at once as well as the second case. What is the extent of land in the third case? Less than 100 Beegahs, of course I should be inclined to give that up too—if certainly not within a Khass Estate, as not worth the further correspondence contemplated."

Upon this note* of Mr. Bignell's, the late Officiating Member Mr. Tucker, in concurrence with Mr. Bignell, recorded the following opinion.

"In the first case, as explained by Mr. Bignell, I think Government entitled to the revenue of the land, which having been sold out and out, previous to the permanent settlement, cannot be held to have formed part of any Estate then engaged for."

Circular, No. 528.
Oct. 8, 1839.

The notices which the Board have met without touching the nature of Kharij Jumma grants, are entered in the margin,* and they now proceed to state their own

* Colebrook's Sup. Page 239 and Mr. Shore's letter, 29th July 1784. Behar. } Kharidgee Jumma.

views on the subject under discussion.

Lands separated from the revenue, sold by the Zemindars. These grants in some instances have received the confirmation of the Nazim or Collector for the time being, but the tenure in general derives its confirmation from length of time. The property held under this denomination is by practice transferable

9. Kharij Jumma grants are of a similar nature in many respects, to ordinary Hookami grants, in as much as they confer a rent-free tenure and are transferable by deed, gift, or otherwise; but differ in one material respect, viz. that the

Gladwin Land separated from the revenue and sold by the Zemindars. It is hereditary, and consequently alienable by the holder of it either by deed, gift or otherwise.

Special Commissioner } Have resumed grants of Kharidgee Jumma because not specified as hereditary in the Sunnuds, or other Documents and on other grounds — *Patna Special Commissioner*.

grantee of the Kharij Jumma tenure paid the grantor a sum of money. The Board agree with Mr. Bignell in thinking that, if proved, the circumstance of receiving an equivalent would be a bar to the success of the proprietor of the parent Estate, were he to institute a suit for resumption in the Civil Court, against the grantee or his heirs; but they cannot concur with that gentleman in the opinion that because the proprietor may not be entitled to the revenue, the Government becomes entitled to it.

10. The matter at issue, it will be observed, is between two (not three) parties, viz. the proprietor and the grantee, and in the case supposed the right to the revenue, which the proprietor would otherwise have been entitled to, from the grantee, has been cancelled by his having received,—in purchase money,—the value of the grant.—Now undoubtedly the only party, who benefits by this circumstance, is the grantee, and the Government is not a whit nearer to the mark. And it must be remembered that if the above be the only ground of right possessed by Government in such cases, that right is based upon the assumption of the non-existence of a right on the part of the grantor; a fact unascertained, and the truth of which could only be proved by the result of a civil action, not yet instituted, by that party.

11. Neither do the Board concur in the view taken by Mr. Reid. It is true, they observe, that in one sense the deeds conferring Kharij Jumma tenures may be called bills of sale; but they come equally under the denomination of alienations by grant; because they are not simply sales of land, but are sunnuds or documents conferring a tenure free from the future demand of rent, and are, therefore, to all intents and pur-

poses rent-free grants;* in which the sole effect of the grantors having taken an equivalent is, that he has weakened his own claim to benefit by the indulgence conferred on

* Note — Although Section 6, Regulation XIX of 1793 confers upon a Sudder Malgoosar or proprietor the revenue which may be assessed upon the resumption of all grants made prior to 1st December, 1790, yet it is to be observed that this is a piece of indulgence on the part of Government, since by a condition inserted in their engagements with Government so far back as 1772 A. D. or 1179 F. S. all future alienations of land by the Malgoosars or Proprietors in question were strictly prohibited. Every grant therefore, of whatever description may be said to have been fraudulent.

Circular, No. 528.
Oct 8, 1839.

proprietors of permanently settled Estates by Section 6, Regulation XIX. of 1793, and not that the Government has thereby acquired any right to assess.

12. Such being the effect of the circumstances of the grant as regards the latent rights of the Zemindar, it is obvious in the opinion of the Board (with reference to Mr. Reid's further argument) that it is the grantee only, and not the Zemindar who will be benefitted immediately, and, in all probability, permanently, by the restoration of the lands illegally resumed, and consequently the argument that the Zemindar would benefit by his own fraud, is not tenable.

13. With regard to Mr. Tucker's opinion, that "Government is entitled to the revenue, because the land having been sold out and out previous to the Decennial Settlement, cannot be held to have formed part of any Estate then engaged for"—the Board observe that if they have rightly described the double nature and character of these Kharij Jumma grants, it follows that they are just as much rent-free grants and as essentially formed a part of the Estate engaged for, as any other ordinary rent-free tenure separated from the Nizamut lands comprised within the limits of any one Estate, for which engagements were concluded at the Decennial Settlement.

14. The opinion of the Board therefore, after a most mature consideration of the question, is that the interference of the Resumption Officers with all Lakhiraj Jumna grants not exceeding 100 Beegahs situated in permanently settled Estates, is opposed to Section 6, Regulation XIX. of 1793 and that the limits of all such resumed tenures, together with the collections which may have been made from them, should be restored to the tenants.

15. The Board solicit the orders of Government on the general question, and they will then proceed to deal with the cases which have been reported to them.

LETTER FROM SECRETARY TO GOVERNMENT OF BENGAL TO SECRETARY TO THE SUDDER BOARD OF REVENUE.

In reply to your letter No. 407 of the 7th ultimo, with its enclosures, I am directed by the Honorable the Deputy Governor of Bengal to request that you will inform the Board that His Honor concurring in the view taken by them in regard to Kharij Jumma grants not exceeding 100 Beegahs situated in permanently settled Estates, is pleased to sanction the restoration of all such resumed tenures, together with the collections which may have been made from them.

2. The enclosures of your letter are returned, copies having been kept for record.

No. DXIX.

Circular, No. 529.
Nov. 18, 1839

TO THE COMMISSIONERS OF REVENUE.

November 18, 1839.—No 28.

I AM directed by the Sudder Board of Revenue to transnit, for your information and guidance, extract paragraphs 7th and 8th from a letter from the Secretary to the Supreme Government, under date the 14th, ultimo; and to request that you will immediately issue such instructions as will give prompt effect to the orders of Government, to all Officers employed on Settlement duties in your jurisdiction

No 529.
Misc. DEPT.
Officers employ-
ed on Settlement
duties.

**EXTRACT FROM LETTER FROM THE OFFICIATING SECRETARY TO
THE GOVERNMENT OF INDIA TO THE ADDRESS OF THE SECRETARY
TO THE GOVERNMENT OF BENGAL.**

Half rental Jumma 7. With respect to the proposal for assessment at half the gross rental, I am directed to say that the Honorable the President in Council, after communication with the Right Honorable the Governor General, has been pleased to resolve, that no settlement of land, heretofore held Lakhiraj in the Provinces of Bengal, Behar and Orissa, declared liable to assessment under the Resumption laws, and entitled to a permanent settlement, for which the late Lakhirajdar shall engage, shall hereafter be made at an assessment greater than one half of the estimated gross rental of land, or, in cases where the late Lakhirajdar is the cultivator, one half of the gross rent value of the land.

8. The President in Council desires that the above rule may take immediate effect in favor of all lands the settlement of which has not been finally approved by the Honorable the Deputy Governor of Bengal, on the date of the receipt, in your office, of my letter to your address dated the 15th of July last, in which it was suggested that no Settlements, at any higher rate, of lands of this description should be confirmed pending the consideration of this question.

No. DXXX.

TO THE COMMISSIONERS OF REVENUE.

November 19, 1839.—No 29.

I AM directed by the Sudder Board of Revenue to request that on every occasion of the nomination of a Deputy Collector under Regulation IX. of 1833, you will cause the additional information indicated in the margin*

No. 530.
Misc. DEPT.
Deputy Collec-
tors under Regula-
tion IX. of 1833.

* Nominee's place of birth and period of residence in India. to be inserted in the 5th column of the Nomination Roll.

Circular, No 531
Nov. 19, 1839.

No. DXXXI.

TO THE COMMISSIONERS OF REVENUE

No 531
Misc Dep

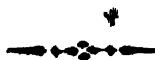
November 19, 1839.—No 30.

Sales not to be
held on holidays
and days on which
Civil Courts are
closed

BY Circular Orders of the late Board of Revenue, under date the 25th April 1815, Collectors were required to be careful not to fix, for the sale of Estates for the recovery of arrears of revenue, the day appointed for the celebration of any Mahomedan or Hindoo festival; and as the circumstance of sales having been held on holidays, observed by the Courts, has been sometimes urged as an objection to the legality or equity of the proceedings, the Board think it necessary to lay down some precise rule in this respect for the guidance of Officers holding sales

2 They request therefore that you will instruct all such Officers in your jurisdiction carefully to abstain from appointing for sales, days on which the Courts of Civil Justice are usually closed, in order that no sales for arrears of revenue, or in satisfaction of decrees, may occur on any of those days. And as the number of holidays observed by different Courts in the Mofussil is believed to vary, the Board direct that the holidays intended by this rule shall be understood to be those, specified in the Circular Orders of the 20th June 1837, as allowed at the Sudder Dewanny Adawlut

3 It appears to the Board that holding sales for arrears of revenue on the above holidays cannot be fair either to the interests of the defaulters, or to those of the Government; as it is to be apprehended the attendance of purchasers would be limited, and competition impeded. Therefore the Board trust that whenever a sale held in contravention of these orders comes under your notice, you will be induced to exercise the discretion vested in you, and reverse it



No. DXXXII.

TO THE COMMISSIONERS OF REVENUE

December 4, 1839 —No 31

No 532
Misc Dep

I AM directed by the Sudder Board of Revenue to request that you will report, for the information of the Board, the names and designations of

all Revenue Officers in your Division, not being Collectors, or Deputy Collectors with an independent jurisdiction, who communicate with, and receive instructions immediately from, your Office

Circular, No. 532.
Dec 4, 1839.

2 You will also state the average number, per mensem, of English references which you may have received from such Officers during the last twelve months



No. DXXXII. A.

TO THE COMMISSIONERS OF REVENUE.

December 4, 1839 —No 32.

I AM directed by the Sudder Board of Revenue to communicate for your information and guidance the following observations and orders

No 532 A
MISC DEPT.
Balances unrealized after sale for arrears

2 It has happened, and not unfrequently, that Estates have been sold for the recovery of arrears of revenue, and the amount of the sale price has been insufficient to liquidate the whole of the arrears, and in such cases the balance, which remains unrealized, is recoverable from the defaulter, i e the late proprietor, and not from the Mehal sold But under the present system of keeping the accounts, there is no discrimination, and all arrears, which may at any time have accrued against the successive proprietors of any Mehal, are entered as balances due from that Mehal

3. With a view to obviate this confusion of account, occasioning often ultimate loss to Government, as well as the risk of injustice to purchasers of Estates, the Board have it in contemplation to provide that all balances, in excess of the amount realized by sale, shall, from the moment that an Estate has been sold, be struck out of the Towjee, and be entered in a separate book of account against the defaulter, so as to keep the party, from whom the amount is to be realized clearly in view in the measures to be subsequently adopted But before issuing definitive orders, they desire to have before them returns of all balances of this description, outstanding in the several Collectorates, and they request that you will submit, at an early date, such a return for the Districts of your Division drawn out in the accompanying form.

Balances in excess of amount realized by sale

Circular, No. 532 A.
Dec. 4, 1839.

Half Yearly Return of Balances due by late Proprietors of Estates on account of Balances not realized by sale of their Estates in the District of _____ (from the Month of _____ to the Month of _____ 18 — A. D.)

No.	Name of Defaulter, late proprietor of Mouzah — Per-gunnah —	Total amount balance not realized by the sale.	Year or years of balance and date of sale.	Amount realized since the sale from other property of the said defaulter.	Balance remaining unliquidated.	Remarks shewing measures adopted and in progress for realization of balance.

No. DXXXIII.

TO THE COMMISSIONERS OF REVENUE.

December 16, 1839.—No. 33.

No. 533.

Misc. DEPT.

Lots not to be called out of their turn at public sales.

I AM directed by the Sudder Board of Revenue to communicate, for the information and guidance of all Officers holding sales for the realization of arrears of revenue, the following orders of the Supreme Government under date the 18th ultimo, No. 230.

“The Board will insist in future upon regularity in calling on lots, and prohibit the putting up of any lot out of turn, according to the Lotbundee under which it is sold, except at the request of the owner or for his manifest advantage.”

No. XXXIV.

Circular, No 534.
Dec. 31, 1839.

TO THE COMMISSIONERS OF REVENUE.

December 31, 1839.—No. 34.

THE attention of the Sudder Board of Revenue having been drawn by Government to the subject of Police Daks passing through Khass Mehals, in consequence of a reference from the Superintendent of Police, I am directed to request that you will instruct the Collectors and Khass Mehal Officers of your Division that the Establishment required for such Daks in resumed Mehals, so long as the Mehals are held Khass, must be maintained at the public expense.

No. 534.
Misc DEPT.
Police Daks to be maintained at the public expense.

2. The expense will be defrayed in all cases from the collections of the Mehals on account of which it may be incurred.

No. DXXXV.

TO THE COMMISSIONERS OF REVENUE.

January 15, 1840.—No. 1

I AM directed by the Sudder Board of Revenue to request, that whenever a Collector may be authorized by you to make over charge of his Treasury to one of his subordinates, the circumstance may invariably be reported for the information of the Board.

No. 535.
Misc. DEPT.
Making over charge of Treasury to be reported.

No. DXXXVI.

TO THE COMMISSIONERS OF REVENUE.

January 29, 1840.—No. 2.

IT having been brought to the notice of the Sudder Board of Revenue that, on the purchase of Estates by Government, the Zemindarree Police is frequently neglected; and that the duties performed by Zemindars generally in giving notice of offences, and aiding the Police in the apprehension of offenders, &c. are not duly discharged by the Officers of Govern-

No. 536
Misc. DEPT.
Provision to be made for the performance of the duties of the Zemindarree Police on the purchase of Estates by Government.

Circular, No. 536.
Jan. 29, 1840.

ment, entrusted with the management and collection of such Estates ;—I am directed by the Board to request, that, with the view to prevent the like neglect in future, you will issue particular instructions to the Collectors, and other Officers entrusted with the charge of Government Khass Mehals in your Division, pointing out, that, on the occasion of such purchase on the part of Government, in future, it will be incumbent on them to see that adequate provision is made for the performance of the duties referred to ; and that subordinate Officers are kept up for the purpose.

2. You are requested to take immediate steps to place these matters on an efficient footing in every Khass Mehal already the property of Government, in all the Districts of your Division.



No. DXXXVII.

TO THE COMMISSIONERS OF REVENUE

No. 537.
Misc. DEPT.

February 18, 1840.—No. 3

Transfer of
charge of Treasuries—to be notified.

IN continuation of Circular Orders of the 15th ultimo, No 1, I am directed by the Sudder Board of Revenue to request that you will communicate to the Collectors and independent Deputy Collectors of your Division, the annexed copy of orders of Government under date the 30th ultimo, No. 204.

LETTER FROM THE SECRETARY TO GOVERNMENT OF BENGAL TO THE SECRETARY TO SUDDER BOARD OF REVENUE.

I am directed to acknowledge the receipt of your letter No. 28, dated the 15th instant, and to request that you will inform the Board in reply, that the Hon'ble the Deputy Governor of Bengal approves of their proposition to notify to Government all transfers of the charge of Treasuries, and in compliance with their recommendation, will direct the publication of all such transfers in the Gazette for general information.

No. DXXXVIII.

Circular, No. 538.
Feb. 19, 1840.

TO THE COMMISSIONERS OF REVENUE.

February 19, 1840.—No. 4.

I AM directed by the Sudder Board of Revenue to send, for your information and that of your subordinates, the annexed rule passed under date the 13th ultimo by the Hon'ble the President in Council, in communication with the Right Hon'ble the Governor General of India, regulating the allowance of Junior Covenanted Civil Officers, while employed in the interior of their Districts.

No. 538.
MISC. DEPT.

Allowances of Junior Covenanted Officers while employed in the interior of their Districts.

RULE.

“ Whenever the salary and other allowances of an Officer amount in the aggregate to less than the rate of Rs. 23,000 a year, he shall receive 5 Rupees a day as travelling allowance, whilst actually employed on duty in tents, at a distance from his Sudder Station, or so much within that allowance, as shall make his total receipts amount to that rate.



No. DXXXIX.

TO THE COMMISSIONERS OF REVENUE.

February 26, 1840.—No. 5.

I AM directed by the Sudder Board of Revenue to inform you that it has been ruled by the Hon'ble the Deputy Governor of Bengal, in communication with the Right Hon'ble the Governor General of India N. W. Provinces, under date the 6th instant, that the powers conferred by Act XX. of 1836, on “ the Board of Revenue, or any officer invested with the powers of the said Board,” may be exercised by Commissioners of Revenue.

No. 539
MISC. DEPT.

Powers conferred by Act XX. of 1836 to be exercised by commissioners of Revenue.



No. DXL.

TO THE COMMISSIONERS OF REVENUE.

February 26, 1840.—No. 6.

I AM directed by the Sudder Board of Revenue to communicate for your information, and that of your subordinates, the annexed extract (Para. 4.)

No. 540.
MISC. DEPT.

Modification of Rule 7 regarding the Settlement of

Circular, No. 540.
Feb. 26, 1840.

Resumed Hooka-
mee Tenures.

of a letter from Government under date the 1st August last, modifying No. 7 of the rules regarding the settlement of resumed Hookamee Tenures, communicated with their Circular Orders, No. 62, of the 14th July, 1837.

EXTRACT FROM A LETTER FROM SECRETARY TO THE GOVERNMENT OF BENGAL.

PARA. 4. Referring to the last para. of your letter, No. 198, of 9th November last, and the opinion therein expressed, viz. that Rule VII. of the Hookamee Rules of June, 1837, ought not to be considered as including cases in which, under Section 4, Regulation XIII. 1825, the Maliks have already been debarred from settlement by an Equitable Law, and that in these cases the Malik cannot be held entitled to any compensation for the loss of settlement, I am directed to state that the Deputy Governor entirely concurs in this construction of the Rule, and desires that it may be acted on accordingly.



No. DXLI.

TO THE COMMISSIONERS OF REVENUE.

No. 541.

Misc. DEPT.

February 25, 1840.—No. 7.

Modification of
existing system in
regard to submis-
sion and revision
of quarterly Tow-
jees.

I AM directed by the Sudder Board of Revenue to inform you that the Board, at the suggestion of Government, have determined on modifying the existing system in regard to the submission and revision of the Quarterly Towjees; and the following plan, proposed by the Board, has met with the approval of Government.

2. The Collectors will continue to submit the Quarterly Towjees as at present to their Commissioner; and it will continue to be the duty of the Commissioner to examine every explanation of Balances, furnished by Collectors, and record his distinct resolution upon each item, as at present, returning one copy to the Collector for his guidance, and filing the other in his own Office for future reference, or submission (whenever called on so to do,) to the Board; and instead of the Commissioner transmitting a copy of the said Quarterly Towjees, with his resolutions to the Sudder Board, as at present, he will merely submit, quarterly, an Abstract Statement, shewing the general results in each district, from which the Board will prepare their return for the Government.

3. The Abstract Statement, to be submitted by Commissioners to the Board, will be in the following form:—

Circular, No. 541.
Feb. 25, 1840

Quarterly Towjee for the Division of - - for the Month of - 18—

District.	Demand for the quarter including all balances Hall and Bukya.			Collections within the quarter.			Balance at the conclusion of the quarter.			Remarks by the Commissioner explaining the cause of any falling off in the collections.
	Hall.	Bukya.	Total.	Hall.	Bukya.	Total.	Hall.	Bukya.	Total.	
{ Mehals on the Towjee. . .	0	0	0	0	0	0	0	0	0	
{ Mehals not on the Towjee.	0	0	0	0	0	0	0	0	0	
{ Mehals on the Towjee. . .	0	0	0	0	0	0	0	0	0	
{ Mehals not on the Towjee.	0	0	0	0	0	0	0	0	0	
{ Mehals on the Towjee. . .	0	0	0	0	0	0	0	0	0	
{ Mehals not on the Towjee.	0	0	0	0	0	0	0	0	0	
Total,	0	0	0	0	0	0	0	0	0	

4 You will have the goodness to furnish copies of this Circular to all Collectors and independent Deputy Collectors in your Division, for their information and guidance; and those Officers will be careful so to prepare their Towjees, that the Abstract Towjee required for submission to the Board, may be at once filled up in your Office. Their special attention is directed to the Circular of 19th June last, No. 12, which was issued for the express purpose of enabling the Board to prepare from the Towjees at present in use, an Abstract similar in form to that now prescribed.

5. You will observe that the *Hall demand*, in the Abstract Statement, is made up of the demand for the current quarter and the balances on account of preceding quarters of the current year. It will be supplied from column 7 and column 6 (*after deducting the Bukya arrears*) of the Collector's Towjee. The Bukya demand of the Abstract is of course the Bukya balance remaining unrealized at the commencement of the quarter which the Board in the Circular above referred to, directed should be inserted in red ink in column 6. The *Hall collections* in like manner include all collections on account of the current year, whether of the

Circular, No. 541.
Feb. 25, 1840.

current or of preceding quarters : it should correspond with column 8 of the Collector's Towjee ; but the Board have lately had occasion to observe that some Collectors have been in the habit of including in their column 8 only the collections of the current quarter, confounding the collections on account of preceding quarters of the current year with the Bukya collections in column 9, you will be careful that no such inaccuracy occurs in future

6. With these detailed instructions for your guidance, a very moderate degree of care in your Office will ensure the accurate preparation of the Abstract Towjees.

7. The Board are persuaded that you are fully sensible of the paramount necessity, as regards the regularity of the collections, of the punctual preparation by the Collector, and the prompt revision by the Commissioner, of the Quarterly Towjees. The importance which they themselves attach to these duties, and the mode in which they propose to apply the check which they have reserved to themselves, will be seen from the annexed extracts from their address to Government on the subject of the present modification

EXTRACT FROM A LETTER FROM SECRETARY TO THE SUDDER BOARD OF REVENUE TO THE SECRETARY TO GOVERNMENT OF BENGAL.

The Board attribute in a great measure the very considerable improvement in the collection of the land revenue during the past three years, to the searching enquiries into every item of collection and balance, which have been instituted through the medium of the present Quarterly Towjees.

The Board observe, that if there is any one duty performed by a Commissioner of Revenue more important than any other, it is that of watching over the state of the collections ; and that for the due performance of this duty it is not sufficient that figured Towjees shall be recorded in the Collector's Office for occasional inspection ; but it is essential that the Commissioner shall himself periodically receive the Towjee, with the Collector's explanations of all heavy items of balance, and that the Commissioner shall carefully record his resolutions upon all such explanations for the instruction and guidance of each Collector.

In recommending the proposed modification of the present system, the Board do not apprehend that the state of the collections will retrograde in consequence ; for the Commissioners and Collectors have now been thoroughly instructed in the manner of keeping up their Towjees, while the Board will still have a check in their hands, and whenever it may appear from the Abstract Quarterly Towjee, that any falling off in the collections of any District, has taken place (which the explanations furnished in the column

of remarks do not sufficiently explain) they will call for the Towjee of the quarter and District in question from the Commissioner's Office and institute a full enquiry into the circumstances; and thus according to the more appropriate sequence the minute details of collections will be looked after by the subordinate authority, the Commissioner, and the work of general supervision will remain with the Board.

Circular, No. 541.
Feb. 25, 1840.

No. DXLII.

TO THE COMMISSIONERS OF REVENUE.

February 26, 1840.—No 8.

No. 542.
Misc. DEPT

I AM directed by the Sudder Board of Revenue, to send you the accompanying copy of a letter from Government, under date the 11th November last, No. 1606, and to request, that you will report your opinion on the question therein mooted

Report called for regarding individual responsibility of subordinates to Commissioners instead of to Collectors

2 The information called for in the last paragraph of Mr Secretary Halliday's letter, has already been furnished

**LETTER FROM SECRETARY TO THE GOVERNMENT OF BENGAL TO
SECRETARY TO THE SUDDER BOARD OF REVENUE.**

With reference to complaints, which have, of late, been frequently made, of increase of business in the Offices of Commissioners of Revenue, I am directed to request, that the Board will report to the following effect, viz. In the districts under their control, how often does it now occur, that an Officer subordinate (apparently) to the Collector, and in charge of duties made over to him by or from the Collector, is yet, by corresponding directly with the Commissioner, removed altogether from the control of the Collector, and made a new head of a new Office, under the orders of the Commissioner of the Division, and little, if at all, under the orders of the Collector?

2. It is desired to know, whether this system, if it exists, is, in the Board's opinion, a good system, or whether it may not add, as it were new districts, and new business to the already over-burthened Commission; while, at the same time, it takes a wholesome responsibility from the Collector, and removes from his control a subordinate functionary, who might be better taught and superintended by the Collector on the spot, than by the Commissioner at a distance. Would it not, in short, be altogether better, that the Collector should be the head of all revenue affairs in his own District, just as the Commissioner is head of all revenue affairs in his own Division.

In reporting on this subject, the Board are requested to state the names of the Districts in which the above system may prevail, and those of the Officers so employed in nominal subordination to the Collector.

Circular, No. 543.
Feb. 26, 1840.

No. DLXIII.

TO THE COMMISSIONERS OF REVENUE.

February 26, 1840.—No. 9.

No. 543.

Misc. DEPT.

Oordoo language
in Nagree charac-
ter to be the lan-
guage of Record.

I AM directed by the Sudder Board of Revenue to send you the accompanying copy of a letter from the Secretary to Government in the Judicial Department under date the 6th instant, No. 220, and of its enclosures relative to the introduction of the Oordoo language, written in the Nagree character, as the language of record, and to request that you will issue suitable instructions on the subject to your subordinates

LETTER FROM SECRETARY TO GOVERNMENT OF BENGAL TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

I am directed by the Honorable the Deputy Governor of Bengal to request that you will lay before the Board the accompanying copies of the documents noted on the

* No. 3235, dated 1st November, 1839, and accompaniment from Register Sudder Court

No. 15, dated 13th January, 1840, from Officiating Secretary to the Government of India

margin* relative to the introduction of the Oordoo language, written in the Nagree character,

as the language of record, which His Honor requests the Board will consider as applicable to all the Officers subordinate to them.

LETTER FROM REGISTER SUDDER DEWANNY AND NIZAMUT ADAWLUTS TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

I am directed by the Court to request that you will submit for the information of the Honorable the Deputy Governor of Bengal the accompanying six copies of a Circular Letter, this day written by order of the Court, to the several Civil and Session Judges, Magistrates, and Joint Magistrates in the Behar Provinces and to the Governor General's Agent at Hazareebaugh.

(CIRCULAR.)

The instructions contained in Paragraph 5 of the Court's Resolutions of the 5th July last regarding the use of the Nagree character in writing the Oordoo language

* "The authorities of the Districts in which the Oordoo language is current, shall be required to take measures for introducing the use of the Nagree character in writing that language and to report on the 1st January next the progress which has been made in that respect."

(quoted in the margin*) being general, and it being material that that measure should be

carried into effect without obstruction to public business, I am directed by the Court to request your particular attention to the necessity of introducing the change in the most gradual and careful manner.

2. It will be proper for you, the Court observe, before taking any decisive steps to make enquiries on the subject as to the mode in which the wishes of the Government, to render all public proceedings intelligible to the people, may be fulfilled consistently with the disposal of the business of your Court with due regularity and expedition. It will be expedient also that you put yourself in communication with the other authorities of the District, both Judicial and Revenue, in order to the adoption of a uniform system in all the branches of the public service.

Circular, No. 543.
Feb. 26, 1840.

3. The Court request you will postpone the report which was formerly required, to the 1st March next.

LETTER FROM SECRETARY TO GOVERNMENT OF INDIA TO THE
SECRETARY TO THE GOVERNMENT OF BENGAL.

With reference to the Circular Order of the Sudder Dewanny and Nizamut Adawlut at Calcutta, under date the 1st November last, received through your Office,

and to the correspondence noted on the margin,*
relative to the use of the Nagree character in recording proceedings in Oordoo in the Courts of Districts in which that language is current, I am directed by

the Honorable the President in Council to request that you will lay the following observations before the Honorable the Deputy Governor of Bengal.

2. In addition to the precautions which the Circular Order alluded to has directed Judges, &c. to take, before requiring the exclusive use of the Nagree character for writing the Oordoo language in proceedings before their Courts, it occurs to his Honor in Council that it might be well to forbid the introduction of that measure by any Judicial Officer before obtaining the special sanction of Government. Judges who feel prepared to introduce this change may be required previously to report what they have done in the way of precaution laid down by this Circular Order; what are the grounds on which they are assured that the measure will not materially interfere with regularity and expedition in the disposal of business; and what measures they have taken in communication with the other District authorities for "the adoption of a uniform system in all the branches of the public service."

No. DXLIV.

TO THE COMMISSIONERS OF REVENUE.

February 29, 1840.—No. 10.

A CASE having been recently brought to the notice of the Sudder Board of Revenue in which Government has suffered a heavy loss in consequence of the Revenue Commissioner having considered himself at liberty under

No. 544.
MISC. DEPT.

Commissioners not competent to direct re-investigation of Resumption

Circular, No. 544.
Feb. 29, 1840.

Suits under column
4, Section 4, Regu-
lation III. of 1828.

Clause 4, Section 4, Regulation III. of 1828, to direct a re-investigation of a Resumption Suit decided against Government, and having thus allowed the prescribed period for an appeal to the Special Commissioner to elapse, I am directed to call your attention to the Circular Orders of this Board of the 10th June, 1837, (page 731, Peter's,) and again to remark that no judicial powers whatever are vested in the Revenue Commissioners by the clause in question, and that if they shall in any case be of opinion that the grounds assigned by the Resumption Officer for considering the lands exempt from assessment are insufficient or invalid, or that due investigation has not been made, their proper course is to prefer an appeal within the period of one year to the Special Commissioners. The Revenue Commissioners may within the prescribed period legally call upon the Special Deputy Collector to furnish any information they may consider requisite to enable them to determine as to the expediency of an appeal, but they have no authority to direct the Resumption Officer to retry the case.



No. DXLV.

TO THE COMMISSIONERS OF REVENUE

March 14, 1840.—No. 11.

No. 545.

Misc. DEPT.

Commissioners
competent to ex-
empt from assess-
ment in Temporary
Settlements 10 Bee-
gahs of land appro-
priated to Religious
or charitable pur-
poses

WITH reference to Circular Orders of the 14th March, 1836, No. 11, I am directed by the Sudder Board of Revenue to inform you, that, in all cases of temporary settlements which may come before Commissioners for confirmation under Circular Orders of the 27th October, 1837, No. 78, the Right Honorable the Governor has been pleased to vest Commissioners with a discretionary power to exempt from assessment all petty tenures, not exceeding 10 Beggahs, which may be bonâ fide appropriated to religious or charitable purposes, or the proceeds of which may be enjoyed by individuals, whether Mahomedan or Hindoo, who are the priests or religious advisers of the great body of the cultivators.

No. DXLVI.

Circular, No. 546.
March 18, 1840.

TO THE COMMISSIONERS OF REVENUE.

March 18, 1840.—No. 12.

I AM directed by the Sudder Board of Revenue to inform you, that, according to the 12th Rule of Practice, the Right Honorable the Governor of Bengal has been pleased, as a temporary measure, to empower both the Senior and Junior Members of the Board, to exercise singly, the duties, powers, and authority, which are vested in the Board collectively.

No. 546.
Misc. DEPT.

Members authorised singly to exercise powers of Board collectively.

. No. DXLVII.

TO THE COMMISSIONERS OF REVENUE.

March 18, 1840.—No. 13.

IT has been brought to the notice of the Sudder Board of Revenue that the Resumption Officers in some instances have misapprehended the nature and extent of their judicial powers, and after declaring a rent-free tenure to be liable to assessment, have proceeded to direct with whom the settlement of the resumed lands shall be made, I am therefore instructed to request that you will call the attention of the Officers employed in Resumption duties within your Division to Section 4, Regulation XIX. of 1793, and will point out to them that the only question upon which they are competent to decide is the liability to assessment or otherwise of lands now held rent-free.

No. 547.
Misc. DEPT.

Resumption Officers not competent to direct with whom Settlements should be made under Section 4, Regulation XIX. of 1793.

No. DXLVIII.

TO THE COMMISSIONERS OF REVENUE.

March 18, 1840.—No. 14.

I AM directed to communicate the following instructions for the information and guidance of all Officers subordinate to this Board.

No. 548.
Misc. DEPT.

Applications for leave of absence, copies of Regula-

Circular, No. 548.
March 18, 1840.

tions, and other
trifling matters not
to be made matter
of record in Com-
missioners' and in-
termediate Offices.

2. With a view to economise, as much as possible, time and labor, as well as expense in the several Offices of this Department, the Sudder Board, with the approval of the Right Honorable the Governor, are pleased to direct, that, in future, all applications for leave of absence, for copies of Regulations, &c., and other communications of a trifling nature and which do not require to be made matter of record in the intermediate Offices, shall be forwarded to the Board, and eventually to Government in original, with the recommendation of the authority forwarding the application, added, as a remark, at the foot of the original document. In the two instances above specified, the publication of the leave in the Gazette or the transmission of the Books, will be sufficient intimation of the application having been complied with, and no formal announcement thereof will be made by letter.



No. DXLIX.

TO THE COMMISSIONERS OF REVENUE.

No. 549
MISC. DEPT.

March 18, 1840—No. 15

Commissioners
to superintend per-
sonally, though
generally, Settle-
ment operations

I AM directed by the Sudder Board of Revenue to request, that you will report what measures have been adopted by you, during the last two years, for superintending *personally*, though in a general way, the Settlement operations in progress in your Division. The correspondence circulated on the 25th October 1836, sufficiently indicated, that the orders of Government, by which Commissioners were relieved of the duty of reporting on the bulk of detailed Settlements, were by no means intended to exempt them, from the necessity of controlling the proceedings of the several Settlement Officers in their jurisdictions; and the Board now desire to be informed of the nature of the control, which you have exercised. I am further desired to remark, that as this information is urgently required, in order that the Board may be enabled to reply to a reference from Government on the subject, no time should be lost in supplying it.

No.. DL.

Circular, No. 350.
April 1, 1840.

TO THE COMMISSIONERS OF REVENUE.

April 1, 1840.—No. 16.

I AM directed by the Sudder Board of Revenue to communicate, for the information and guidance of the several Revenue Authorities in your Division, the annexed copy of a letter from the Secretary to Government Judicial Department, under date the 3rd instant, No. 371

2. The Constructions of the Sudder Dewanny Adawlut, referred to by Mr Secretary Halliday, prescribe “ that a party being in attendance “ in a Criminal Court on bail to answer to a criminal charge,” and a person “ being in attendance on a Collector to defend a suit or claim pending “ before that Officer, are protected from arrest under Civil process ;—and “ that in either case, the protection will last only so long as the party is “ in actual attendance, or coming to, or returning from the Court ”

No 350.
Misc. DEPT
Process of arrest not legal against parties defending themselves against suits before Collector on criminal charge before Magistrate.

LETTER FROM SECRETARY TO GOVERNMENT OF BENGAL TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

An instance having occurred in which a Collector caused to be apprehended on a process of arrest issued in a summary suit for arrears of rent, certain persons in attendance at the Court of a Sudder Ameen, as witnesses, I am directed by the Right Honorable the Governor of Bengal, to request, that the Sudder Board of Revenue will cause a Circular to be issued to the several subordinate Revenue authorities, directing them to consider constructions 885 and 893, Vol. 2, by the Court of Sudder Dewanny Adawlut, as applicable to all such cases.

No. DLI.

TO THE COMMISSIONERS OF REVENUE

April 15, 1840.—No. 17.

AS under the provisions of Regulation V. of 1840 the maintenance of the Offices of Koranee Mollah, and Gungajullee is unnecessary, the Sudder Board of Revenue request that the persons employed in those capacities on your Establishment, and on those of your subordinates, may be immediately discharged.

No 551
Misc. DEPT.
Koranee Mool-lahs and Gungajul-lee's services to be dispensed with

Circular, No. 552.
April 22, 1840.

No. DLII.

TO THE COMMISSIONERS OF REVENUE.

No. 552.
Misc DEPT

April 22, 1840.—No. 18.

Report required
on best mode of
enforcing provi-
sions of Sections
12 to 15 of Regn
IX, of 1833

* Para 2 "On the subject of the enforcement of the provisions of Regulation IX. of 1833, regarding the filing of accounts, His Lordship is of opinion, that the measure should be carried into effect gradually, and distinct by district. The experiment may be first entered upon in the Province of Cuttack, and previous to extending its operation to other districts, the Board will be pleased to report upon its effect in Cuttack. The Board may at once however, proceed to consult the Commissioners of Divisions, as to the best manner of enforcing the law in their several jurisdictions, and His Lordship would wish to be informed of the result of any such references."

WITH reference to the annexed extract,* from the Orders of Government under date 10th ultimo, No. 423, I am directed by the Sudder Board of Re-

venue to request that you will report your opinion, as to the best manner of enforcing the provisions of Sections 12 to 15, Regulation IX. of 1833, in the several districts of your Division.



No. DLIII.

TO THE COMMISSIONERS OF REVENUE.

No. 553
Misc DEPT

April 29, 1840 —No. 19.

Security Bonds of
Collectorate Treasurers who may
also be Treasurers
in the Fouzdarry
Department

IN conformity with Orders of Government, in the Judicial Department, under date the 14th instant, No 660, I am directed by the Sudder Board of Revenue to intimate, for the guidance of the Collectors and independent Deputy Collectors of your Division, that in all future cases of the appointment of the Treasurer of a Collectorate, who may also be required to take charge of the Fouzdarry Treasury, it will be incumbent on the Collector to insert in the Security Bond a clause rendering the sureties responsible for any abuse of trust by the Treasurer in the Fouzdarry Department



No. DLIV.

TO THE COMMISSIONERS OF REVENUE.

No. 554
Misc DEPT

May 6, 1840 —No. 20

Class of cases
which the Sudder
Board have been
empowered to dis-
pose of finally.

I AM directed to communicate, for the information and guidance of yourself and your subordinates, that the Sudder Board of Revenue have been vested with a general authority to dispose finally of the undermen-

tioned classes of cases, which have hitherto been considered to require the special orders of Government, viz. Circular, No 554.
May 6, 1840.

G. O. 3d March, 1840, No 379. 1 Remission of nominal balances of Estates purchased at auction on account of Government, such balances being the difference between the actual assets and the recorded Sudder Jumma .

Ditto Ditto . 2 Remission of interest in all cases in which the principal demand may have been remitted by competent authority —(N B This rule modifies G O. of 27th January 1835, Para 2.)

G O. 19th Dec 1839, No. 1773. 3. Transfers in account, connected with collections of land revenue Such transfers are often rendered necessary by sums being inadvertently credited under wrong heads

G O 30th Jan 1840, No 199. 4 Refund of collections made from Mehals, erroneously resumed, and relinquished under orders of Government.

G. O. 12th Nov 1839, No. 1614 5 Refund of sums paid by the proprietors of recently settled Mehals, in excess of the Jumma eventually fixed on confirmation of the Settlement, by Government

G O 8th Aug 1839, No 1142 6 Restoration of Pensions stopped in consequence of the non attendance of the Pensioners for a whole year, and payment of arrears thus accumulated

G O 7th Jan 1840, No. 76. 7 Payment of wages to the Omlah of Uncovenanted Deputy Collectors, when employed during the temporary absence of the Deputy Collectors

No. DLV.

TO THE COMMISSIONERS OF REVENUE

May 12, 1840—No 21

I AM directed by the Sudder Board of Revenue to request that you will ascertain and report, how Act I of 1839, has been found to work in the several Districts of your Division, whether it has answered the purposes of its enactment, or if it has not to what extent it has failed, and what are the causes to which, in your opinion such failure may be attributable.

No. 555
Misc DEPT.
Act I. of 1839 of
what extent suffi-
cient for its purposes.

Circular, No. 556.
June 2, 1840.

No. DLVI.

TO THE COMMISSIONERS OF REVENUE.

June 2, 1840.—No. 22.

No. 556.
Misc. DEPT
Refunds not ex-
ceeding 500 Rs.
Board empowered
to Sanction.

IN continuation of Circular Orders No. 20, dated the 6th ultimo, enumerating certain classes of cases, which the Sudder Board have been vested with general authority to dispose of finally, without reference to Government, I am now directed to communicate for your further information, that Government have been pleased, under date the 19th ultimo, to grant to the Board the power of sanctioning refunds of all descriptions, not exceeding five hundred Rupees in amount

No. DLVII.

TO THE COMMISSIONERS OF REVENUE.

June 3, 1840.—No. 23.

No. 557
Misc. DEPT.
Distinction to
be made between
Khass and Resum-
ed Mehals in Quar-
terly Returns of
confirmed Settle-
ments.

WITH reference to Circular Orders of the 27th October 1837, No 78, I am directed by the Sudder Board of Revenue to request that in your Quarterly Returns of Confirmed Settlements, you will be careful to distinguish the Settlements of Khass from those of Resumed Mehals. This may be done without any alteration of the present Form as exhibited in the blank Form annexed by merely classifying the Mehals, and inserting those of each description, under an appropriate heading, and in consecutive order

2 With regard to resumed Mehals, you will be careful, that the entry in the column headed "Nature of Settlement" shall clearly shew, whether a lease has been granted to a Farmer, in consequence of the recusancy of the Malik, or a temporary settlement has been made with the proprietor.

Name of Mehal.	District.	Jumma.	Nature of Settlement.	Term of Settlement.	Date of Commissioner's Order
Khass Mehals Rampoor. Akburnuggur. Resumed Mehals. Shunkerpoor. Dowltpoor, &c. &c.			Ryotwaree Farm. Farm { Temporary Settlement		

No. DLVIII.

Circular, No. 558
July 15, 1840

TO THE COMMISSIONERS OF REVENUE.

July 15, 1840.—No. 24

I AM directed by the Sudder Board of Revenue to inform you, that the
* No. 118. Right Honorable the Governor, by orders* dated the 28th April, has been pleased to authorize the Board to sanction Butwarrah Establishments under Act XI. of 1838, subject to the eventual Orders of Government, on the submission of a general half-yearly statement of the Establishments and Salaries thus sanctioned

No. 558
MISC. DEPT.

Butwarrah Establishments to be sanctioned by Board subject to eventual orders of Government



No. DLIX.

TO THE COMMISSIONERS OF REVENUE.

July 14, 1840.—No. 25

I AM directed by the Sudder Board of Revenue to send you the annexed copy of a Circular, issued under date the 12th ultimo, by the Sudder Dewanny Adawlut to the Civil Authorities under their control, and to request that you will direct the several Collectors in your Division to issue instructions in accordance therewith, for the guidance of the Government Pleaders in their respective Districts

No. 559
MISC. DEPT.

Decrees in Pauper suits before Moonsiffs to be furnished to Government Pleader that he may protect Government rights

CIRCULAR.

I am directed to communicate to you the following rule which it has been resolved, in accordance with a suggestion of the Sudder Board of Revenue for the North Western Provinces, to adopt, with a view of protecting the interests of Government in respect to Stamp Duty in Pauper Suits before the Moonsiffs, who are empowered to try such Suits when referred to them by the Judge, but have no Pleaders on the part of Government attached to their Establishment.

2. Whenever a Pauper's Suit may have been referred for trial and decision to a Moonsiff, you will be careful to instruct him invariably to forward to your Court a copy of his decree for the information of the Government Pleader in the Zillah Court, in order that the latter may take the necessary steps for asserting the rights of Government, in pursuance of directions which he will receive to that effect in the Revenue Department.

Circular, No. 560.
July 18, 1840.

No. DLX.

TO THE COMMISSIONERS OF REVENUE.

No. 560.

Misc. DEPT.

Ameens — land
measured by them
—expense incurred
thereby and mode
of remuneration.

July 18, 1840.—No. 26.

I AM directed by the Sudder Board of Revenue to request that in connexion with the Operation Reports of your Division, you will submit a statement in the annexed form, shewing the number of Ameens employed on measuring lands preparatory to settlement in each District, the area measured, and the amount of expense incurred, and (in the column of Remarks) the mode of remuneration, and the nature of the checks employed by the several Collectors or Khass Mehal Officers.

2. You will have the goodness to add your own remarks and suggestions, regarding the system or systems which may prevail in your Division.

Districts.	Name of Settling Officer.	Number of Ameens.	Area measured.	Expense.	Remarks.



No. DLXI.

TO THE COMMISSIONERS OF REVENUE.

No. 561.

Misc. DEPT.

Lakhirajdar — if
party to a forgery
of deed—to be ex-
cluded from settle-
ment.

July 29, 1840.—No. 27.

IN explanation of Rule IX. for the settlement of Resumed Badshaher tenures, I am directed by the Sudder Board of Revenue to inform you, for your guidance, and that of the Officers subordinate to you employed on duties of Resumption and Settlement that the penalty of exclusion from settlement is to be enforced against the disseized Lakhirajdar only in the case of forgeries, in which a fraudulent intention on the part of the present possessor of the resumed tenure may be apparent.

No. DLXII.Circular, No. 562.
Aug. 5, 1840.**TO THE COMMISSIONERS OF REVENUE.**

August 5, 1840.—No. 28.

THE Right Honorable the Governor of Bengal having concurred in opinion with the Sudder Board of Revenue, that, in cases of appeal against sales for arrears of revenue, it is consistent with justice and propriety that the number of days an appellant may be debarred access to the appellate authority, by the close of that authority's Office or Court, on account of public holidays or vacations, should be added to the restricted period of appeal; I am directed to request that you will, in future, grant such indulgence in all cases of this description.

No. 562
Misc. DEPTAppellants in
sale cases—period
of appeal—exclu-
sive of holidays and
days on which of-
fices are closed.**No. DLXIII.****TO THE COMMISSIONERS OF REVENUE.**

August 12, 1840.—No. 29

I AM directed by the Sudder Board of Revenue to request that you will communicate to the several Resumption Officers in your Division, for their information and guidance the annexed copy of a letter from the Deputy Secretary to Government, under date the 4th instant, No. 1111, with its accompaniment, relative to the agency by which investigations into rent-free tenures held by independent Chiefs, are to be conducted.

No. 563.
Misc. DEPT.Agency by which
investigations into
rent-free tenures
held by independ-
ent Chiefs are to
be conducted**LETTER FROM DEPUTY SECRETARY TO GOVERNMENT OF BENGAL
TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.**

I am directed by the Right Honorable the Governor of Bengal to forward the accompanying copy of a letter from the Junior Secretary to the Government of India in the Revenue Department, No. 104, dated the 27th ultimo, and of its enclosure, for the information and guidance of the Board, and for such orders as may be necessary.

**LETTER FROM JUNIOR SECRETARY TO GOVERNMENT OF INDIA TO
THE SECRETARY TO THE GOVERNMENT OF BENGAL.**

I am directed by the Governor General of India in Council to transmit to you for the information of the Right Honorable the Governor of Bengal, the accompanying copy of

Circular, No. 563. an extract, No. 179, from the proceedings of his Lordship in Council, in the Political
Aug. 12, 1840. Department, under date the 6th instant.

EXTRACT FROM A GENERAL LETTER FROM THE HONORABLE THE
 COURT OF DIRECTORS, DATED 24TH APRIL, No. 19 OF 1840.

PARA. 6TH. When an independent Chief holds lands even on ordinary rent-free tenure, his title should not be legally called in question, and an investigation when requisite, should as Lieutenant-Colonel Alves pointed out, be made by our Political and not by our Revenue Officers.

Ordered that a copy of the foregoing extract be sent to the Revenue Department of the Government of India for information.



No. DLXIV.

TO THE COMMISSIONERS OF REVENUE

August 12, 1840 — No 30

No. 564.
 Misc DEPT
 Half Jumma settlement of resumed Lakhraj made subsequently to 5 May 1825

IN continuation of Circular Orders of the 18th November last, No 28, communicating the orders of the Supreme Government for conferring on all disseized Lakhirajdars the boon of a half-rental assessment, I am directed by the Sudder Board of Revenue to transmit for the information and guidance of the Revenue Officers of your Division, the annexed copy of a letter from the Secretary to the Government of India, under date the 27th April last, and with reference thereto to communicate the following instructions.

1 All resumed Lakhiraj tenures the settlement of which has been made at full rates with the disseized Lakhirajdars subsequently to the 5th May, 1825, (the date of the promulgation of Regulation IX of 1825,) and which are still in the possession of the late Lakhirajdars, or their heirs, are to be admitted to the benefit of a half jumma assessment. The date of the settlement Rooboocaree shall, for the purposes of this rule, be taken for the date of settlement.

2 Provided however, that every resumed tenure which has passed to other hands, whether by public or private sale, shall be exempted from the benefit of the foregoing rule, and the jumma assessed upon such tenure shall remain unaltered as heretofore

3. Should any resumed Mehal, settled with the disseized Lakhirajdar subsequently to the date above mentioned, have been purchased on account of Government, in consequence of arrears accruing against the Lakhirajdar or his heirs, the jumma of such Mehal shall be re-adjusted on the half-rental principle and it shall be restored to the former proprietors, subject, however, to all obligations and incumbrances which may subsequent to the purchase have supervened upon it.

Circular, No. 564.
Aug. 12, 1840.

4. The re-adjustment of jumma prescribed by the foregoing rules may have effect from the 1st of May 1840, and shall be effected in the following manner. The Collector shall ascertain the gross assets assumed as the basis of settlement, and deducting one half as the allowance of the proprietor shall enter the other half as the Government jumma. If there be any Malikana allowance, payable to another party, the amount of such allowance shall be first deducted, and the remaining assets shall be equally divided between the Government and the Malgoozar.

5. The proprietors of resumed Lakhiraj tenure assessed at full rates, the jummās of which have been, or may hereafter be, reduced on confirmation of the settlement by Government, shall receive back the sums which they may have paid into the Government Treasury, in excess of the reduced rate of jumma, between the date of settlement and the date of confirmation. Any disseized Lakhirajdar who may have recused to the terms of assessment shall, on entering into engagements at the reduced jumma, in like manner receive the difference between the sums actually paid into the Government Treasury and the amount payable according to the jumma eventually approved by Government.

6. No other refund whether of sums paid in by disseized Lakhirajdars or of payments by Farmers, or of collections from Mehals held khass will be allowed.

7. Statements shewing the re-adjustment of jummās, and the amount to be refunded to the Lakhirajdars shall be prepared according to the annexed forms and submitted for the information and approval of the Board, and of Government.

8. You will perceive the necessity of communicating these orders without delay to all subordinates whose duty it will be to carry them into execution, and you will of course issue such subsidiary orders as may in your opinion be well calculated to facilitate and expedite their perfect execution.

Circular, No. 564. *Statement shewing the re-adjustment of Jummas of Resumed Mehals, under Orders of the Government of India, dated 27th April, 1840.*
 Aug. 12, 1840.

Name of Mehal.	Date of Settlement.	Name of late Lakhirajdar.	Name of present Proprietor.	Gross Assets.	Settled Jumma.	Reduced Jumma.	Remarks.
							Column 5 should shew the gross assets which remain after deducting the Mahkana payable to other parties, and columns 6 and 7 the jummas heretofore paid, and now payable to Government exclusive of such Mahkana.

Statement shewing the amount of sums to be refunded to the Proprietors of Resumed Mehals under Orders of the Government of India, dated 27th April, 1840.

Name of Mehal.	Date of Settlement.	Date of Confirmation.	Jumma of Settling Officer.	Jumma fixed by Government.	Total payments from date of settlement to date of confirmation.	Total payable from do. to do. according to reduce jumma.	Surplus to be refunded.

FROM THE SECRETARY TO GOVERNMENT OF INDIA, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

I am directed by the Right Honorable the Governor General in Council to acknowledge the receipt of your letter No. 94 of the 17th ultimo, with its inclosure from the Sudder Board of Revenue, on the subject of the late orders for a half-rental assessment on resumed Lakhiraj lands.

2. In reply, I am directed to state that, in regard to the question of refund and retrospective adjustment of accounts, the Right Honorable the Governor General in Council concurs in opinion with the Junior Member of the Board, as expressed in the 7th para. of the Board's letter, that is to say, that no refund or retrospective adjustment of accounts ought to be made, except in cases of settlements made, but not yet finally confirmed.

3. In regard to the question of time proposed in the Board's letter, the Governor General in Council is of opinion that all resumed lands settled since the promulgation of Regulation IX. 1825, should, with one exception, receive prospectively the boon of a half-rental jumma.

Circular, No. 564.
Aug. 12, 1840.

4. The above date is selected because by Regulation IX. 1825, the settlement principles of Regulation. VII. 1822, for the Western Provinces, were first applied to Bengal.

5. The exception respects Lakhiraj resumptions which after final settlement have been transferred to new hands by public or private sale. It is obviously unnecessary to extend the indulgence in question to the new purchasers of these lands or their representatives, since they have usually, it may be presumed, purchased at prices corresponding with the jummas in force at the time of purchase. But if the purchase have been made by Government the Estate will be restored to the proprietors at a half jumma, subject to all obligations and incumbrances which may, subsequent to the purchase, have supervened upon it.

6. The original enclosure of your letter is returned herewith.

No. DLXV.

TO THE COMMISSIONERS OF REVENUE

August 24, 1840.—No. 31

I AM directed by the Sudder Board of Revenue to forward to you the accompanying copy of a Resolution of the Sudder Dewanny Adawlut, dated 17th ultimo, pointing out the mode in which the Government Pleader attached to that Court is in future to recover his fees, and to request that upon that Officer furnishing you with his receipt and a memorandum of the nature indicated in the Resolution regarding the fees due on account of any case belonging to your Division, you will instruct the Collector to remit the amount to Mr. Baillic without delay

No. 565.
MISC. DEPT.

Mode in which
Government Pleader is to recover
his fees.

RESOLUTION.

Under the sanction communicated in the above mentioned letter,* the Court resolve that on any case being decided in this Court, in which the Government is a party, the presiding Judge shall add to his order a note specifying the amount due to the Government Pleader, to afford that officer the means of recovering his fees from the Government direct through the Revenue Board or other authority who may have preferred or defended the appeal.

* Government Orders, No. 1118.

Circular, No. 565.
Aug. 24, 1840.

ORDERED.

That a copy of this Resolution and of the correspondence be circulated among the Judges of this Court for their information, and a Memorandum of the mode in which the entry is to be made in the decree, will also be furnished to the different Peishcars by the Register, a copy of this Resolution and of the letters will be also forwarded to the Western Court for their information.



No. DLXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 566.
MISC. DEPT.

August 28, 1840.—No. 32.

Fixed rate of
travelling to be
observed by Depu-
ty Collectois

I AM directed by the Sudder Board of Revenue to direct your attention to the Circular Order, of the Suddēr Dewanny Adawlut, dated the 15th May, 1840, No. 1534, and published in the Bengali Gazette of the 4th instant, prescribing a fixed rate of travelling to be allowed to Judicial Officers transferred from one Station to another; and to inform you that the Rules therein laid down have been approved and adopted by the Board as proper to be observed by the Uncovenanted Deputy Collectois

2. The allowed rate of travelling is, you will observe, 5 coss (or 10 miles) a day, Sundays excepted, with an addition of one week to afford time for the necessary arrangements, consequent on removal, being made. If the prescribed time is exceeded, the Officer will be considered as absent without leave, and not entitled to any Salary for the term of such excess.



No. DLXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 567.
MISC. DEPT.

August 28, 1840.—No. 33.

Decrees under
Regulation VIII. of
1831 by Uncove-
nanted Deputy Col-
lectois liable in

FOR the information and guidance of the several Revenue Officers in your Division, I am desired by the Sudder Board of Revenue to acquaint you, that it has been ruled by Government, that decrees under Regulation VIII. of 1831, passed by Uncovenanted Deputy Collectois, are liable, in

common with all other decisions of such Officers, to be revised and altered by their Covenanted Principals. This judicial discretion, however, his Lordship observes, "should be exercised with due regard to circumstances ; sometimes the revision will be largely, sometimes sparingly effected. In the case of suits under Regulation VIII. 1831, a judicious Officer will, for the most part, use his power of revision very sparingly."

Circular, No 567.
Sept. 16, 1840.

common with all other decisions to be revised and altered by Covenanted Principals.

No. DLXVIII.

TO THE COMMISSIONERS OF REVENUE

September 16, 1840.—No. 34.

No. 568.
Misc. DEPT.

Rules for guidance of Government Officers in prosecuting claims to *Lakhiraj* tenures.

I AM directed by the Sudder Board of Revenue to transmit for the information and guidance of all Officers employed on duties of Resumption and Settlement within your Division, the accompanying copy of Rules passed by the Supreme Government under date the 17th August 1840.

2 You will require from the Special Deputy Collectors an attentive and strict observance of Rules I. to XII. and you will demand from them early reports on all cases in which, under the provisions of Rule XIV and with reference to Rules IV. and VIII the orders of Government may be necessary.

3. Rule I will be applicable principally to cases coming under the cognizance of Officers employed on the settlement of Government Khas and Resumed Mehals. The Board direct that all such cases be reported to them, under Rule II. for final orders together with the settlement of the Mehal ; or in cases where the Settlement may be confirmed by the Commissioner, that that Officer report for confirmation the claims relinquished under Rule I. at the time of revising the Settlement.

4 With regard to Rule XIII detailed instructions in accordance with the views and wishes of Government have already been issued in my letter of the 12th ultimo,* for the guidance of Collectors and Settling Officers. But with reference to the provisions of Rule XIV. it will be necessary to substitute the 14th October 1839,

† See Board's Orders, 12th August, instead of the 1st May 1840,† as the date from which the adjustment of accounts prescribed in the Board's Orders of the 12th ultimo is to have effect.

Circular, No. 568.
Sept. 16, 1840.

RULES.

Rules for the guidance of the Government Agents employed in prosecuting public claims in regard to Lakhiraj tenures, drawn up in pursuance of the orders of the Government of India, passed on the 14th October 1839.

The following rules, in explanation of the views and wishes of the Government as to the mode of enforcing on its part the Law of Resumption against Lakhirajdars, having been determined upon by the Government of India, are ordered to be observed by all Government Officers employed in prosecuting public claims against Lakhiraj tenures believed to be invalid, and in the assessment of resumed lands.

I. Officers charged with prosecuting claims against Lakhiraj tenures shall not prefer, or maintain, any suit for lands not exceeding ten beegahs, which have been held exempt from the payment of revenue or rent without interruption since the 1st December 1790. Provided that in the districts of Chittagong, Sylhet, and Cuttack, this indulgence shall not extend to such lands, except where the produce is bonâ fide appropriated as an endowment for temples, or for other religious or charitable purposes, and that in Cuttack the proof of rent-free possession without interruption shall not be required in the cases so excepted beyond the 14th of October 1803, the date fixed by Clause 7, Section 18, Regulation XII. 1805.

II. In all cases where the Sudder Board of Revenue, to whom general reports shall be made in the forms which the Board may prescribe, of claims relinquished under the preceding Rule, shall pass orders for the confirmation of such relinquishment; the orders shall be final, and a certificate in the form to be determined by the Board shall be granted to the holder of the lands confirmatory of his title, to secure him from all future claims on the part of the Resumption Officers on account of the lands in question.

III. In Estates, wherein the Government have acquired the proprietary right, and which it may be determined by the Revenue Authorities to let in farm, the farmer shall be precluded by an express condition in his engagements from instituting any process for the resumption of tenures referred to in Rule I. under the privileges reserved to Zumeendars, Talookdars, and other proprietors of Estates with whom a permanent settlement has been concluded.

IV. If it shall appear, in the course of the investigation of any case, that the produce of lands, the revenue of which is claimed for Government (whether the same have been held since 1790, without interruption or not, and whether exceeding in extent ten beegahs or less), has been applied consecutively to religious or charitable purposes, or to objects of general utility, it shall be the duty of the Officer prosecuting on the part of Government the claim to revenue, to report the fact through the prescribed channels for the consideration and orders of the Government.

V. Whenever any land has been held Lakhiraj since the 12th August 1765, and the question shall arise whether, having been so held, the tenure was originally hereditary, if it be proved, or be ascertained in the course of the investigation, that one or more successions took place before the said date, such succession or successions shall be

admitted by the Government prosecutor or agent as conclusive against the claim of Government to deal with the tenure as a grant for lives, liable to resumption upon decease of the incumbent of 1765, and if there be not proof of an actual succession by inheritance before the 12th August 1765, still if from the circumstances of the case, there be strong ground of presumption in favor of hereditary possession anterior to that date, the Government Officers shall abandon the further prosecution of the claim by lapse, and shall not require proof to the specific conditions of the original grant, in the manner prescribed by a strict interpretation of the existing law.

Circular, No. 568.
Sept. 16. 1840.

VI. Whenever lands may be held under assignment for purposes in themselves permanent and perpetual, and their produce continues to be duly applied to those purposes, no benefit shall be taken in the conduct of the prosecution on the part of Government, of the provisions contained in Section 12, Regulation III. 1828, under which, strictly construed, the grant though specifying permanent objects, might be deemed to be for life, because of the omission of words declaring perpetuity in the grant. But if the grant be specific as a charitable provision for one or more persons, and not an endowment for purposes in their nature unlimited as to duration, it shall be construed strictly according to its terms.

VII. Persons in possession of Lakhiraj lands in Cuttack from the date of the acquisition of the province consecutively to the present date, shall be allowed to retain possession during their natural lives, and in the prosecution of any claim to try the validity of the grant or title by which lands may have been so held, the demand on the part of Government shall be for an award of resumption to take effect upon the decease of the incumbent.

VIII. Whenever decree of resumption may be passed against a Lakirajdar who consecutively held the lands, and enjoyed the produce without demand of revenue for thirty years from the date of decree, the case shall be reported through the Revenue Authorities to the Government, but the settlement of the lands under the decree shall not be delayed because of such reference.

IX. In the case of lands held under Badshahee title, if the possession since 12th August 1765, in Bengal, Behar, and Orissa, and since 1791, in Cuttack be consecutive and uninterrupted, and if the plea for resumption be that the original grantee did not actually and bonâ fide obtain possession of the lands while the grantor exercised supreme power within the territory, in which the lands are situate, it will be incumbent on the Government Officer conducting the prosecution to prove the affirmative of such plea. In like manner, subsequent non-resumption by a Government Officer being a condition of the validity of Badshahee grants, the Lakhirajdar shall not be required to prove this negative by direct evidence, but if such subsequent resumption be alleged as a ground for resumption, the proof of the fact must be exhibited on the part of Government.

Circular, No. 568.
Sept. 16. 1840.

Regulation XIX. of 1793.
XXXVII. of 1793.
XLI. of 1795.
XLII. of 1795.
XXXI. of 1803.
XXXVI. of 1803.
XII. of 1805.
VII. of 1808.

X. The claim to resume on the ground of non-registration of the tenure in the manner prescribed by the Regulations referred to in the margin, shall not be urged on the part of Government except in districts in which registers, duly prepared, exist, to be produced if required before the tribunal deciding the case, and in which the issue of the publications prescribed in those Regulations may be susceptible of proof: nor shall the claim to resume for non-registration be urged in regard to any tenures registered in the Bazeer Zuman Dufters established by Orders of Government dated 31st May 1782, or in the Office established for Behar by Orders dated 29th June 1784, or in the Patna Registry Office for Badshahee grants established in 1770—71, nor shall this claim be urged in respect to any tenures, the official recognition of which as Lakhiraj, that is, the knowledge of the existence of which as such by the Public Officers of Government can be proved from the public acts and proceedings of the Government, or of the Board of Revenue, or of the Land Revenue Collector of the district of date prior to the passing of the Act under which the registration is made obligatory for the district in which the lands are situated.

XI. No title to hold land Lakhiraj shall be brought into question, if otherwise valid as a permanent and perpetual tenure, on the sole ground that it is not duly described as such in the specification of title required to be given in for registry under the Regulations above cited and referred to.

XII. The above Rules are to be understood as a declaration of the principles by which it is desired by the Government of India that the Officers employed in prosecuting on the part of Government claims against the holders of Lakhiraj tenures shall be guided. The Rules are to be binding upon those who conduct the prosecutions and appeals on behalf of Government, and are to be enforced by the Board of Revenue, and by the Revenue Commissioners so far as their authority reaches, in the control of the proceedings of these Officers, and if in any case that may be pending in any Court of Justice or other tribunal appointed to try the validity of claims to hold land exempt from the demand of the public revenues, the parties concerned shall consider that the rules and principles thus laid down have been lost sight of, or have not been properly applied by the conductor of the pleadings and proceedings for Government, they shall be at liberty by petition to the Land Revenue Commissioner, or to the Board of Revenue, or to the Government, to procure that instructions shall be issued requiring their observance, and if decree have passed in the interim of such application, adjudging resumption upon any ground which it is herein declared to be the intention and desire of the Government to abandon, the party suffering by such decree shall, upon proper representation to the Revenue Authorities, be replaced in the position he would have held if such plea had not been urged against him.

Rule for Settlement.

XIII. Whenever settlement shall be made with the holder of any resumed Lakhiraj tenure for the dues of Government thereupon, the

jumma demanded from the said holder shall be at a rate not exceeding one half of the gross rental of the land resumed, and if the late Lakhirajdar have held the whole or any part of the land in Nij cultivation, then for such land at the rate of one half of the estimated rent value. This boon is to extend prospectively to all resumed lands settled since the promulgation of Regulation IX. 1825, the date on which the settlement principles of Regulation VII. 1822, for the Western Provinces, were first introduced into Bengal with the exception of Lakhiraj resumptions which after final settlement have been transferred to new hands by public or private sale at prices corresponding, it is to be presumed, with the jumma assessed upon them at the time of purchase. In cases however where the purchase has been made by Government the Estate will be restored to the proprietors at a jumma not exceeding one half of the gross rental, subject to all obligations and incumbrances which may subsequently to the purchase have supervened upon it.

Circular, No. 568.
Sept. 16, 1840.

XIV. These Rules, fourteen in number, are to be considered as in full force and effect from the 14th of October 1839, and should any lands have been resumed or assessed in deviation from the same subsequently to that date, a report is to be made thereof, through the prescribed channels, for the consideration and orders of Government.

No. DLXIX.

TO THE COMMISSIONERS OF REVENUE

October 14, 1840—No 35.

THE heading of Column 6 in the form of Account Sale, prescribed by Circular Order of the 9th January 1838, having been found liable to misapprehension, I am directed by the Sudder Board of Revenue to request that you will instruct the several Collectors in your Division to substitute for the present heading, viz. "Sudder Jumma of the property sold," the words "Sudder Jumma of the Mehal," and to insert in the Column the whole Jumma of the entire Mehal, whether the Mehal be or be not under Butwarrah.

No 569
MISC DEPT.

Alteration in form
of Account Sale.

No. DLXX.

TO THE COMMISSIONERS OF REVENUE.

October 14, 1840.—No 36.

I AM directed by the Sudder Board of Revenue to transmit for the information of the several Revenue Authorities in your Division, the annexed

No. 570.
MISC. DEPT.

Native Officers
who have been trained for the duties

Circular, No. 570.
Oct. 14, 1840.

of one situation not
to be induced to quit
for another post

extract from the proceedings of the Right Honorable the Governor General of India in Council in the Military Department, under date the 9th ultimo, No. 276.

**EXTRACT FROM THE PROCEEDINGS OF THE RIGHT HONORABLE
THE GOVERNOR GENERAL OF INDIA IN COUNCIL.**

**EXTRACT FROM A MILITARY LETTER FROM THE HONORABLE THE COURT OF
DIRECTORS.**

14. As it is of much importance that natives, who have been trained to the duties of an office, more especially to duties of a scientific nature, such as those performed by Radhanath Sickdar, should not be incited to quit their Stations with a view to their own advantage in another branch of Government employ, we fully approve of the intimation given by you to the Revenue Board that it was wrong for one department of the state to bid against another for the services of competent Officers. We are of opinion that all Departments should be apprised that they must not only not invite but must positively refuse to entertain an application for employment from any native who is at the time of making the application in the public employ of a Government Office or Department, unless they shall have previously received the full acquiescence of the head of such Office or Department.

Secret and Political Department.
Judicial Department.
Revenue Department.
General Department.
Legislative Department.

Ordered that the preceding Extract of the Honorable Court's letter, be transmitted to the several Departments mentioned in the margin for information and for such communication to the heads of Offices and other authorities in correspondence with those Departments respectively as may appear to be necessary.

No. DLXXI.

TO THE COMMISSIONERS OF REVENUE.

October 13, 1840.—No. 37.

No 571.
Misc. DEPT.
Alteration in
statement D Oper-
ation Returns
See Section 33,
new Rules of Prac-
tice.

I AM directed by the Sudder Board of Revenue to request that you will instruct the Collectors or other Officers in charge of Khas and resumed Mehals in your Division to insert a remark in Statement D of the operation returns, classifying the Mehals entered in column 3 of that statement as follows :

Reported to Commissioner or Board	00
Pending before the Superintendent	00
In the hands of the Deputy Collectors	00

Total Mehals in Column 3. 000

2. The particular years to which the settlements in the two last classes belong must also be specified.

Circular, No. 571.
Oct. 13, 1840.

No. DLXXII.

TO THE COMMISSIONERS OF REVENUE.

October 20, 1840.—No. 38.

THE entire charge of Stationery having been made over to the Military Board by whom all necessary supplies are passed to the Indent of the several public Offices, I am directed by the Sudder Board of Revenue, in conformity with orders of Government under date 29th ultimo, to acquaint you for the information and guidance of all revenue Officers in your Division, that they are prohibited from charging for English stationery of any description in their contingent bills; and to request that you will be careful not to sanction any such charge.

No. 572.
MISC. DEPT.

English stationery not to be charged in Contingent Bills.

No. DLXXIII.

TO THE COMMISSIONERS OF REVENUE.

October 21, 1840.—No. 39.

IN continuation of Circular Orders No. 20, of 6th May last, I am directed by the Sudder Board of Revenue to acquaint you for your information and for communication to the several Collectors in your Division, that

No. 573.
MISC. DEPT.

Board empowered to remit all nominal balances.

* No. 1354. the Right Honorable the Governor has under date the 29th* ultimo, been pleased to empower the Board to remit all nominal Balances standing not only against Estates the property of Government, but also Estates whether under Khas management, farmed or settled for any definite period, in which the real demand falls short of the jumma borne on the Towjee.

Circular, No. 574.
Oct 21, 1840.

No. DLXXIV.

TO THE COMMISSIONERS OF REVENUE

No 574
Misc Dept.

October 21, 1840 —No. 40

Revised Jumma
of Estates purchas-
ed on account of
Government

WITH the sanction of Government, the Sudder Board of Revenue are pleased to direct that whenever the Jumma of an Estate, purchased on account of Government, shall have been re-adjusted, and the Lease or Settlement shall have been confirmed by competent authority, the permanent Settlement Jumma of the Estate shall be omitted, and the revised Jumma inserted in the Towjee in its stead; but a memorandum of the former Jumma is to be entered in red ink in the margin.



No. DLXXV.

TO THE COMMISSIONERS OF REVENUE

No 575
Misc Dept
Purchase and
price of Tents

October 21, 1840.—No. 41.

I AM directed by the Sudder Board of Revenue to transmit the annexed copy of a Resolution of the Right Honorable the Governor, in the Judicial Department, under date the 8th September 1840, for the information and guidance of the several Collectors in your Division

RESOLUTION.

VIDE GOVERNMENT ORDERS OF THE 18TH NOVEMBER 1839.

The Right Honorable the Governor of Bengal observes that a Sum of Company's Rupees 650 was allowed every eight years on account purchase of a double-poled Tent for the use of each district Magistrate and Collector when those Offices used to be vested in the same individual, but that on the separation of the Offices the Tents remained in most instances attached to the Office of the Collector.

It appears to His Lordship necessary however that both Magistrates and Collectors should be provided with Office accommodation while on duty in the interior of their districts, and with this impression the Governor will as occasion may be shown, have no objection to sanction the purchase of single-poled Tents at an expense of Company's Rupees 350 each, for the use of Magistrates, and also when new ones may be required for the use of Collectors.

8th September, 1840.

Circular, No. 576.
Nov. 16, 1840.

No. DLXXVI.

TO THE COMMISSIONERS OF REVENUE.

November 16, 1840.—No. 42.

THE annexed copy of the Orders of Government, No. 1628, dated 20th ultimo, is transmitted for the information and guidance of the several Revenue Officers in your Division.

The Right Honorable the Governor of Bengal having recently observed that several representations relating to their services have been submitted by Native Judges, Uncovenanted Deputy Collectors and others, through their several Covenanted superiors, has deemed it proper to request, that the Board will direct their subordinates to abstain from forwarding such communications to Government in future, the Public Post being, his Lordship observes, the most natural and proper means through which parties desirous of bringing their claims prominently to notice, should carry their wishes into effect.

No. 576.
Misc. DEPT.

Mode of transmission of representations by native Judges and other uncovenanted Officers of their services, &c.



No. DLXXVII.

TO THE COMMISSIONERS OF REVENUE.

November 25, 1840.—No. 43.

IN accordance with a requisition from Government, I am directed by the Sudder Board of Revenue to request that you will call upon the several Collectors and independent Deputy Collectors in your Division to report the course pursued by them in regard to the execution of awards in summary suits; whether upon the passing of the summary decree, the Nazir, or other Officer, is at once directed to execute it; or whether the more tedious form is observed of awaiting an application for execution from the decree holder.

2. The Board expect that the replies of the Mofussil Officers will be comprised in as few words as possible.

No. 577.
Misc. DEPT.

Course pursued in regard to the execution of awards in summary suits.

Circular, No. 578.
Dec. 5, 1840.

No. DLXXVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 578.

Misc. DEPT.

Measures for the
improvement of the
Village Police of
Khas Mehals.

December 5, 1840.—No. 44.

I AM directed by the Sudder Board of Revenue to send you the annexed copy of a letter from Government to the address of the Superintendent of Police, bearing date the 17th ultimo ; and, with reference to the last paragraph thereof, to request that you will issue such directions to the Collectors in your Division, and enforce your instructions by such supervision, as will insure the most useful and effectual co-operation on the part of the Collectors with Mr. Dampier and his subordinates in the measures which he may adopt for the improvement of the Village Police of the Khas Mehals.

FROM SECRETARY TO GOVERNMENT OF BENGAL TO THE SUPER- INTENDENT OF POLICE, LOWER PROVINCES.

I am directed to forward to you in continuation of my letter No. 229, of the 6th of February last, copy of a communication from the Sudder Board of Revenue, No. 555, of the 31st ultimo, and of its enclosure.

2. It appears to the Governor that the Village Police of Khas Mehals ; that is, Mehals the property of Government ; ought to be so manned, paid and organized as to be a model to all surrounding Estates ; and his Lordship thinks there can be no objection in such Mehals to the system (which has been proposed for all Estates) of making the Village Watchmen paid Servants of the Government.

3. It would seem indeed that much of that information as to the state of the Village Police and the usages of the people in respect to its constitution and support, the want of which has been in other Estates so serious an obstacle to the improvement of the system ; might, with comparative ease, be obtained in Khas Mehals, and might be turned to good account, first in improving the Police of those Mehals, and next in facilitating and gradually inducing improvement in the Village Police of the rest of the country.

4. Looking then, at the subject of the Board's letter as one of considerable importance, the Governor is desirous that it should receive close and careful attention, and that after collecting all information necessary for the purpose, you should prepare and submit a plan for the improvement of the Village Police of Khas Mehals beginning with those Zillahs in which Khas Mehals are most numerous and most valuable.

5. This is a work in which, without the hearty co-operation of the Revenue Authorities, nothing useful will probably be effected ; and the Sudder Board of Revenue will therefore be directed to communicate with you on the subject, and to instruct their subordinates to give you their best assistance.

No. DLXXIX.

TO THE COMMISSIONERS OF REVENUE.

December 22, 1840.—No. 45.

Circular, No. 579.
Dec. 22, 1840.

No. 579
Misc. DEPT.

Proposal for associating Mussulman and Hindoo Gentlemen with local Agents of each District

I AM directed by the Sudder Board of Revenue to send you the accompanying extracts paras. 14, 15 and 16, from the Orders of Government in the * No. 1572 Revenue Department under date the 24th ultimo,* and to request that, in communication with the local Agents of the several Districts of your Division, you will nominate at least two Mussulman and two Hindoo gentlemen of credit and capacity to be associated with the Official Agents of each District.

2. You will also ascertain and report whether the proposition to pay for the services of the unofficial Agents to be appointed under these orders, has the concurrence of the present Local Agents, and you will submit their opinions as to the amount of salary which should be allowed and the manner in which such salary should be provided for

3 The Board desire, that in complying with this requisition, you will furnish them with a list of the existing members of each Agency in your Division, and explain the nature of their respective charges

EXTRACT FROM A LETTER FROM THE DEPUTY SECRETARY TO THE GOVERNMENT OF BENGAL, NO. 1572, DATED THE 24TH NOVEMBER, 1840.

PARA. 14. It is proper in all Local Agencies, and it is now particularly called for in this, to add to the members by the appointment of Hindoos and Mahomedans of credit and capacity: as has already been done in Cuttack. Such members, if they can be induced to apply themselves to the task, may be made to contribute largely to the influence, and the usefulness of the Agencies, and it should be the study of the Official Agents to induce their coadjutors to lend themselves heartily to the work.

15. It is however very much to be doubted whether if the labour of the Agents (and particularly the unofficial Agents) be worth having, it ought not to be paid for. It may perhaps on enquiry appear practicable by a rateable percentage on the incomes of the lands under charge of the Local Agents in each Zillah, to allot to the unofficial members of the Agencies a moderate salary in recompense for the labour exacted from them, and if this could be done the duty would probably be undertaken with readiness and discharged with punctuality.

16. I am directed to take this opportunity of observing that the Government has no record of the existing Local Agencies, their members, or the nature of their charges in each Zillah. This information the Board are now requested to supply.

Circular, No. 580.
Jan. 4, 1841.

No. DLXXX.

TO THE COMMISSIONERS OF REVENUE.

No. 580.

MISC. DEPT.

January 4, 1841.—No. 1.

Surplus proceeds
of sale for arrears of
Revenue not to be
paid to Courts ex-
cept on receipt of
former proprietors,
Sections 22 and 27,
Regulation XI. of
1822.

IT having been brought to the notice of the Sudder Board of Revenue that Collectors are in the habit of paying away the surplus proceeds of Estates sold for the recovery of arrears of revenue, on the requisition of the Civil Courts, without the consent of the late proprietors being previously obtained to such appropriation, whereby in the event of a sale being subsequently set aside by the result of a suit in Court, much embarrassment necessarily ensues, I am directed by the Sudder Board of Revenue to request that you will draw the attention of the Collectors of your Division to Sections 22 and 27, Regulation XI. of 1822, informing them that so long as the validity of a sale is liable to be contested by the former proprietors, that is, until the expiration of 12 years from the date of confirmation of the sale, the surplus proceeds are payable only to the receipt of the former proprietors, and that their return to any requisition from a Court of Justice for the payment of such proceeds should be a reference to the above quoted enactment.



No. DLXXXI.

TO THE COMMISSIONERS OF REVENUE.

No. 581.

MISC. DEPT.

January 13, 1841.—No. 2.

Commissioners
to dispose of all
cases within their
competency and to
insist upon Collec-
tors doing the same.

THE attention of the Sudder Board of Revenue having been called by the Right Honorable the Governor to the disposition too frequently manifested by Officers of every grade to avoid the responsibility properly attaching to their Offices, by referring to their superiors cases which they are themselves competent to dispose of, I am desired to inform you that while the Board expect that Commissioners will insist upon the Collectors subordinate to them undertaking their due responsibility, it is the Board's resolution to insist on the Commissioners fulfilling the same obligation, and to return every case referred to them, in which it is the province of the Commissioner, under the law and the rules of practice, to pass definitive orders.

Circular, No. 581.
Jan. 13, 1841.

2. One of the evils arising from the disposition above adverted to, is the creation of unnecessary correspondence, an evil which from various causes has of late grown to a great height, and which in its effects clogs the efficiency of all the Public Offices, causing a great deal of needless trouble and expense, and improperly swelling the bulk of the records. The Board expect that you will by all the means in your power, and especially by your own example, discourage this most inconvenient and erroneous practice.

3. The Board have not unfrequently seen instances of a long correspondence between superiors and subordinates in the same Office: but it is evident that the occasions on which such correspondence can be either necessary or proper are very rare, and that in general explanation or instruction may be much more easily and effectively conveyed by a few words of personal conversation; or when such opportunity does not exist by short and peremptory written orders. An instance of the nature above referred to has been recently noticed by the Right Honorable the Governor, and the Board in accordance with orders of Government desire that you will strongly inculcate on all your subordinates, covenanted and uncovenanted, the necessity of avoiding the error here pointed out.

4. While animadverting on the subject of unnecessary correspondence, the Board deem it proper to remark generally—as they have frequently had occasion to do individually—that the references made to them by Commissioners are often needlessly voluminous; the documents submitted to them sometimes containing a great deal that is either irrelevant or unimportant. As a general rule, the transmission of correspondence, either copied or in original, should be avoided as much as possible. In matters of trifling importance the report of the Commissioner without any annexations or enclosures should be sufficient. In many instances it will be convenient to send the report of the Collector with a brief commentary by the Commissioner; but in no case can it be really necessary to send (as is now often done) a mass of intermediate correspondence between the Commissioner and his subordinates, the substance of which, if it be necessary to notice it at all, should always be compressed and embodied in the Commissioner's Report.

Circular, No. 582.
Jan. 20, 1841.

No. DLXXXII.

TO THE COMMISSIONERS OF REVENUE.

January 20, 1841.—No. 3.

No. 582.

Misc. DEPT.

Mehals on Tow-
jees to be number-
ed in regular order.

I AM directed by the Sudder Board of Revenue to request that you will report whether the Mehals on the Towjees of the several Districts in your Division are numbered in regular order. If in any District they are not so numbered, you will cause them to be so without delay.



No. DLXXXIII.

TO THE COMMISSIONERS OF REVENUE.

January 25, 1841.—No. 4.

No. 583.

Misc. DEPT.

Surplusproceeds
of Sales and other
sums of money due
to individuals to be
accounted for, or
paid over immedi-
ately.

SEVERAL instances having recently been brought to the notice of the Sudder Board of Revenue of sums of money due to individuals, especially surplus proceeds of Estates, sold for arrears of revenue, having been allowed to remain in Collector's Treasuries, instead of being paid over at once, or credited on account, to the landed proprietor entitled to receive them, I am directed to request that you will instruct the Collectors and Deputy Collectors subordinate to you that whenever a surplus from the sale of Lands for arrears may occur, notice of the same is to be immediately served on the recorded proprietor or proprietors of the Estate sold, or on their authorized Mookteears if in attendance, requiring the said proprietors within 15 days either to take the surplus, or to state their wishes in regard to it; and informing them that in default of their so doing, no future objection to the enforcement of a demand of Government against the proprietors, based on the existence of such surplus in the Collector's Treasury, nor any claim to receive interest thereon, will be admitted



No. DLXXXIV.

TO THE COMMISSIONERS OF REVENUE.

January 21, 1841.—No. 5.

No. 584.

Misc. DEPT.

Provision for
charge of a Collec-
tor's Treasury and

I AM directed by the Sudder Board of Revenue to inform you that the Right Honorable the Governor, at the recommendation of the Board, has

been pleased to sanction the following arrangement for providing for the charge of a Collector's Treasury, and the performance of the current duties of his Office, on occasions of the temporary absence of the Collector from the Sudder Station of the District, in cases where the Collector may have no Covenanted Deputy or qualified Assistant

Circular, No. 584.
Jan. 21, 1841.

of the performance of the Current duties of his Office on occasions of temporary absence of Collector from the Sudder Station.

2 Wherever there may be a Magistrate or Joint Magistrate at the same Station with a Collector or Deputy Collector, it will be his duty (when no other arrangement has been expressly provided) in the event of the Collector's or Deputy Collector's authorized absence from the Station to assume charge of the Treasury and current duties of the Collector's Office. If there be no Magistrate or Joint Magistrate, and the Collector have an Uncovenanted Deputy, who he thinks may be entrusted with the duty, he may, having previously obtained the sanction of the Commissioner, make over charge to such Uncovenanted Deputy, and the responsibility of the charge during the period of its continuance will rest with the Uncovenanted Deputy Collector



No. DLXXXV.

TO THE COMMISSIONERS OF REVENUE

January 30, 1841.—No 6

No 585
Misc. DEPT.

I AM directed by the Sudder Board of Revenue to request that in the Quarterly Returns of Cases under Regulation VIII. of 1831 from the several Districts of your Division, you will cause the arrear of pending cases to be classified in the column of Remarks in the following form.

Cases under Regulation VIII. of 1831, their classification, &c

- 1 Less than 3 months
- 2 More than 3 months
- 3 More than 6 months
- 4 More than a year

and that you will require the Collectors to explain briefly the cause of delay in every case which may have been pending more than six months.

2 This will of course supersede the necessity of stating specifically, as is at present customary, the date of the oldest suit in dependance, and the average time taken to decide suits within the quarter.

Circular, No. 586.
March 2, 1841.

No. DLXXXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 586.

March 2, 1841.—No. 7.

Misc. DEPT.

Lakhiraj Tenures
proposed to be re-
linquished under
Section 1, of the
Rules passed by
Government on the
14 Oct. 1839.

IN Circular Orders of the 16th September, No. 34, it was remarked that cases of the nature contemplated in Rule I., of the Rules passed by the Government of India on the 14th October 1839, would generally come under the cognizance of Officers employed on the Settlement of Government Khass and Resumed Mchals. There may, however, be cases on the files of the Special Deputy Collectors, which it will be necessary to report for the Board's sanction to their release. I am therefore desired to request that you will call upon the Special Deputy Collectors in your Division to report immediately according to the annexed form all cases of the nature referred to.

2 It will not of course be necessary to include in the report cases in which the claim to assessment is in itself untenable, as for instance, cases of lands held under HOOKANEE Sunnuds, and situated within the limits of permanently assessed Estates.

3 Two forms of Sunnuds of relinquishment are enclosed, one for cases relinquished in the course of settlement, the other for cases reported by the Special Deputy Collectors.

Statement of Lakhiraj Tenures proposed to be relinquished under Rule I., of the Rules passed by the Government of India on the 14th October 1839, and reported for the Orders of the Sudder Board of Revenue.

No on File	Name of Lakhirajdar.	Extent of Tenure, and where situated.	Nature of Tenure	Remarks.

Circular, No. 586.
March 2, 1841.

متصدیان اور کارپردازان حال و آئندہ کے اور چودھریان و زمینداران اور تعلقداران
و متاجران موضع فلان پر گنہ فلان ضلع فلان کے معلوم کریں

سرکار دولتہ کے طرف سے فلان موضع میں اسقدر زمین کے بازیافت
اور خراج تقرر کے واسطے نالش دائر ہوئی تھی بعد اُس کے لاخراجدار کی گذرانی ہوئی
سند کے رو سے کہ تاریخ اُسکی متی فلان ہی یا گواہی گواہوں سے یا اور کسی
وجہ سے معلوم ہوا کہ فلان شخص اور اُس کے مورثوں کا تاریخ پہلی دسمبر سنہ ۱۷۹۰ ع
سے دخل و قبضہ یا خرچ ہونا محاصل اسی زمین کا دیوشیوہ یا سجد وغیرہ کار ثواب
میں ثابت ہے اس واسطے گورنمنٹ کے ستر ہویں اگہ ۱۸۴۰ عیسوی

کے حکم مطابق وہی زمین اس نئی سند نمبر ۱ کے بموجب فلان شخص کے نام
برہموتہ یا دیوتہ وغیرہ صیغہ میں سابق دستور صاحبان صدر بورڈ کی منظوری
کے موافق کہ فلان تاریخ کو صادر ہوئی تھی بحال و برقرار رکھی گئی تھی تم لوگ فلان
شخص کے دخل اور قبضہ میں و اگداشت کرو کسی طرح سے متعارض نہو نا موافق
حکم کے عمل میں لانا فقط تاریخ فلان سنہ فلان

Circular, No. 586.
March 2, 1897.

FORM OF SUNNUD FOR CASES RELINQUISHED IN THE COURSE OF SETTLEMENT.

متصدیان اور کارپردازان حال و ائیدہ کے اور چودہریان وزمینداران اور تعلقداران
و ستاجران موضع فلاں پر گنہ فلاں ضلع فلاں کے معلوم کریں

وقت بذوقت فلاں موضع کے فلاں شخص نے یک قطعہ سند مہری
اور دستخطی صاحبکلیٹر یا قطعہ صورتحال مہری قاضی اور کواہنی گواہان سے داخل کر کے
ظاہر کیا کہ موازی اسقدر زمین لاخراج آپ کے دادا یا باپ کے نام برہموترا خواہ
دیوترا کے یا اور کسی صیغہ میں مقرر تھی اب بھی وہی زمین برابر سے آپ کے
دخل میں چلی آتی ہی اور خود اس شخص کا اور اسکے مورثوں کا پہلی تاریخ دسمبر
سنہ ۱۷۹۰ء سے دخل اور قبضہ یا خرچ ہونا محاصل اسی زمین کا دیوشیوہ
یا مسجد وغیرہ کار ثواب میں ثابت ہی اسواسطے مظہر کے دخل قدیم کے
الحاظ یا محاصل اراضی کا دیوشیوہ یا مسجد وغیرہ میں خرچ ہونے کے سبب
سے گورنمنٹ کے سترہویں اگست سنہ ۱۸۲۰ء عیسوی کے حکم مطابق وہی
زمین اس نئی سند نمبری کے رو سے اسی مظہر کے نام برہموترا یا دیوترا
وغیرہ صیغہ میں سابق دستور صاحبان صدر بورڈ کی منظوری کے موافق کہ فلاں
تاریخ کو صادر ہوئی ہی بحال و برقرار رکھی گئی تم لوگ مظہر کے دخل اور قبضہ میں
والگداشت کرو کسی طرح سے متعرض نہ ہونا موافق حکم کے عمل میں لانا قطعہ
تاریخ فلاں سنہ فلاں

FORM OF SUNNUD FOR CASES REPORTED BY THE SPECIAL
DEPUTY COLLECTORS.

Circular, No. 528.
March 2, 1841.

বর্তমান ও ভবিষ্যৎকালের মৃতছদ্ম ও কার্যকারক সকল এবং চৌধুরিয়ান ও জমিদারান ও তালুকদারান ও মোস্তাজেরান মোজে অমুক পরগণা অমুক জেলা অমুক জাত হইবা।

সরকার বাহাদুরের তরফ হইতে অমুক মৌজার এত জমির বাজেয়াপ্ত ও কর ধাৰ্য্য কারণ নালিৰ উপস্থিত হইয়াছিল পরে লাখেরাজদারের দাখিল করা অমুক তারিখের সনন্দ অনুযায়ী অথবা সাক্ষিদিগের সাক্ষতার কিম্বা অন্য কোন প্রকারে প্রকাশ হইল যে ১৭২০ শালের ১ ডিসেম্বর অবধি এই ব্যক্তির এবং উহার পূৰ্বপুরুষদিগের ভোগ দখল কিম্বা এই জমির উপসত্ত দেবসেবা কিম্বা মসজিদ ইত্যাদি পুণ্যকৰ্ম্মে ব্যয় হওয়া সাব্যস্ত হইয়াছে অতএব গবর্নমেন্টের সন ১৮৪০ শালের ১৭ আগষ্ট তারিখের হুকুমানুযায়ী উপরি উক্ত জমি এই অমুক নম্বর নূতন সনন্দ মোতাবেক সদর বোর্ডের সাহেবানের অমুক তারিখের মঞ্জুরি সুরত অমুক ব্যক্তির নামে বুদ্ধন্তর কিম্বা দেবন্তর ইত্যাদি সৎজাতে বহাল ও বরকরার রাখাগেল তোমরা অমুক ব্যক্তির দখল ও কবজ ছাড়িয়া দিবা কোন প্রকারে প্রতিবন্ধক হইবে না উল্লেখিত হুকুম মোতাবেক আমলে আনিবা ইতি।

FORM OF SUNNUD FOR CASES RELINQUISHED IN THE COURSE
OF SETTLEMENT.

বর্তমান ও ভবিষ্যৎকালের মৃতছদ্ম ও কার্যকারক সকল এবং চৌধুরিয়ান ও জমিদারান ও তালুকদারান ও মোস্তাজেরান মোজে অমুক পরগণা অমুক জেলা অমুক জাত হইবা।

যে অমুক মৌজার বন্দোবস্ত কালীন অমুক ব্যক্তি এককেতা সনন্দ কালেক্টর সাহেবের সহি ও মোহরে অথবা এককেতা সুরতহাল কাজির মোহরে ও সাক্ষিগণের সাক্ষিতে দাখিল করিয়া জাহের করিলেক যে মোস্তাজি এত লাখেরাজ জমি এই ব্যক্তির পিতামহ কিম্বা পিতার নামে বুদ্ধন্তর বা দেবন্তর অথবা অন্য কোন প্রকরণে মোকরর ছিল এবং এক্ষণে এই জমি উহার দখলে ক্রমিক চলিয়া আসিতেছে ও সন ১৭২০ শালের ১ ডিসেম্বর তারিখ অবধি এই ব্যক্তির নিজের এবং উহার পূৰ্বপুরুষদিগের ভোগ দখল অথবা এই জমির উপসত্ত দেবসেবার কিম্বা মসজিদ ইত্যাদি পুণ্যকৰ্ম্মে ব্যয় হওয়া সাব্যস্ত আছে অতএব মোজাহেরের বহুকালের দখল বিধায় অথবা এই জমির উপসত্ত দেবসেবা মসজিদ ইত্যাদিতে ব্যয় হওয়া প্রযুক্ত সন ১৮৪০ শালের ১৭ আগষ্ট তারিখের গবর্নমেন্টের হুকুমানুযায়ী এই জমি অমুক নম্বর এই নূতন সনন্দের দ্বারায় মোজাহেরের নামে বুদ্ধন্তর কিম্বা দেবন্তর সৎজাতে সদরবোর্ডের সাহেবানের অমুক তারিখের মঞ্জুরি মোতাবেক লাবেক বন্দ-বন্তর বহাল ও বরকরার রাখাগেল তোমরা মোজাহেরের দখলে ছাড়িয়া দিবা কোনরূপে আপত্ত্য করিবা না উপরি উক্ত হুকুমানুসারে আমলে আনিবা ইতি।

Circular, No. 587.
April 3, 1841.

No. DLXXXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 587.
Misc. DEPT

April 3, 1841.—No. 8

IN consequence of a representation from the Revenue Accountant, I am directed by the Sudder Board of Revenue to request that in the 5th
* Headed "Term of Settlement" column* of the form prescribed by Circular Orders of the 27th October 1837, for reporting Settlements confirmed by Commissioners, the date from which the Settlement is to take effect may invariably be inserted, as for instance —

" 10 Years from 1840-41 to 1849-50 "



No. DLXXXVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 588.
Misc. DEPT.
Registration fees
for search and pro-
duction of papers.

April 14, 1841.—No. 9

IAM directed by the Sudder Board of Revenue to transmit for the information and guidance of the Revenue Officers in your Division the accompanying copy of an extract (Para. 35) from a Dispatch from the Honorable the Court of Directors, No 16, dated 28th October 1840, regarding Registration fees for the search and production of papers.

EXTRACT.

Registration fees amounting to Rs 54 from the Collectorate of Rajeshahye for the search and production of Lakhraj Deeds

35. We are of opinion that fees should not be paid to Government Officers for searches made, or copies required for the purposes of Government.



No. DLXXXIX.

TO THE COMMISSIONERS OF REVENUE

No. 589.
Misc. DEPT.
Irrecoverable
balances and pro-
posed mode of rea-
lization

April 21, 1841.—No. 10.

THE requisitions so frequently made of late years, for reports on irrecoverable balances, not having had the full effect of clearing the books of old arrears, which still in many instances uselessly encumber

the accounts ; I am desired by the Sudder Board of Revenue to request that you will call upon the several Collectors in your Division to submit with their annual return of irrecoverable balances a statement of all outstanding arrears of land revenue, which have been upon the books for a period longer than ten years, giving in the column of remarks a brief explanation of all items which after the lapse of so many years may still be thought to be recoverable, with the proposed means of realization.

Circular, No. 588.
April 21, 1841,

No. DXC.

TO THE COMMISSIONERS OF REVENUE.

April 21, 1841 —No 1.

CONSIDERABLE inconvenience having been experienced in consequence of the payment of the surplus proceeds of sales in satisfaction of decrees of Court to the parties, whose rights and interests have been sold without due regard to the liens which other persons may have upon such surplus proceeds, I am instructed by the Sudder Board of Revenue to request that you will direct the several Collectors subordinate to your jurisdiction, to invariably solicit the instructions of the Court under whose orders a sale may be made, respecting the disposal of the surplus proceeds, and to hold the same in deposit until the receipt of such instructions.

No. 590
WARD'S DEPT

Surplus proceeds
of Sale in satisfac-
tion of Decrees of
Court to be held in
deposit pending re-
ference to Court.

No. DXCI.

TO THE COMMISSIONERS OF REVENUE.

April 24, 1841 —No. 11.

WITH reference to Circular Orders of the 25th November 1840, No. 43, the Sudder Board of Revenue, at the suggestion of the Right Honorable the Governor, are pleased to direct that in future all Decrees in Summary Suits for rent under Regulation VIII. of 1831, shall contain a provision for the Decree being executed ; and that they shall be immediately carried into execution through the proper Officer, without any formal application to that effect being required from the decree holder.

No. 591.
MISC. DEPT

Decrees in Sum-
mary Suits for rent
under Regulation
VIII of 1831.

Circular, No. 592.
April 27, 1841.

No. DXCII.

TO THE COMMISSIONERS OF REVENUE.

April 27, 1841.—No 12.

No 592.

Misc. Dept.

Means for accelerating Resumption operations.

I AM directed by the Sudder Board of Revenue to inform you that the Right Honorable the Governor has directed enquiries to be instituted with a view of devising means for accelerating as much as possible the completion of Resumption operations throughout these provinces

2 In furtherance of this object the Board request that you will call upon the Special Deputy Collectors of your Division to furnish statements of the precise number of cases which remain for decision, distinguishing them into classes as "Lakhiraj," "Mokurreree," "Alluvion," "Towfeer," &c., and again subdividing those classes according to the known or estimated amount of the revenue at stake

3. With their statements the Special Deputy Collectors will submit general reports, containing such suggestions as their local experience may supply, calculated to assist the Board and Government in framing measures for the attainment of the desired end They will bear in mind that the points for consideration are—1st, whether there are not many cases or classes of cases, in which it may be expedient at once to drop proceedings, on account of the small amount of benefit derivable to Government, in the event of resumption, compared with the tediousness, difficulty, and consequent expense of the investigation and 2dly, whether any and what measures may be adopted, either by abridgment of the process and form of trial, or in any other manner, for expediting the disposal of those cases which from their importance it may be thought proper to prosecute to a decision

4. The Special Deputy Collectors will understand that the Board expect their returns to this requisition to be so full and complete, especially in regard to the first point noticed in the preceding paragraph, as may prevent the necessity of any call for further details of information; and that as the subject is of primary importance, they will expedite as much as possible the preparation and submission of their reports

5. In forwarding their reports, as they are severally received, you will have the goodness to state your own opinion both on the general subject, and in regard to the particular suggestions which the reports may contain.

No. DXCIII.

Circular, No. 59
May 1, 1841

TO THE COMMISSIONERS OF REVENUE

May 1, 1841 —No. 13.

WITH reference to the latter part of paragraph 8, of a letter from the Board of Revenue, dated the 16th February 1819, which was circulated with the Sudder Board's letter, No. 34, of the 25th May 1835, I am directed to acquaint you for the information and guidance of the Collectors of your Division, that it has been ruled by the Court of Sudder Dewanny Adawlut that it is not competent to a Collector of Revenue to move the Civil Court to decide a case of disputed succession under Regulation V. 1799, nor to the Civil Court to pass orders on such a case except upon the complaint of a party concerned

No. 593
Misc DEPT
Collectors not competent to move Civil Courts to decide cases of disputed succession under Regulation V of 1799, nor the Civil Courts to pass orders on such cases except on complaint of parties concerned

2. You will, therefore, instruct the Collectors subordinate to you to refrain in future from applying to the Courts in cases of the nature above referred to, and you will point out to them that such applications are unnecessary, for this reason, that in all cases of petition for registry the fact of the petitioner having actually succeeded to possession is the only point for the Collector's consideration, and on that point he is himself competent to decide under Section 21, Regulation VIII. of 1800.



No. DXCIV.

TO THE COMMISSIONERS OF REVENUE.

May 5, 1841 —No. 14.

INCONVENIENCE having been experienced, in revising the operation returns, from Collectors and Khass Mehal Officers, not distinguishing between temporary settlements made for terms of years after full local enquiry, and mere summary arrangements pending detailed settlement, the Sudder Board of Revenue request that you will instruct those Officers to alter the heading of Column 5, Statement C., from "Temporary Settlement," to "Summary Settlement," and that of Column 6, from "Permanent Settlement," to "Settled under Regulation VII. 1822," and having

No. 594.
Misc. DEPT.
Alteration in operation Returns in regard to Settlements

Circular, No. 594.
May 5, 1841.

* Column 5 will of course contain only Summary arrangements pending regular Settlement, and Column 6, all detailed Settlements, whether temporary or permanent.

made the entries in Statement C. according to this*

alteration, to insert in Column 4, of Statement D. (in addition of course to the settlements of Government Mehals) the contents only of Column 6, Statement C. bringing forward in Column 5, D. all summary arrangements pending detailed settlement, as remaining for disposal during the ensuing season.

2. You will at the same time remind the Officers charged with the preparation of these statements of the instructions contained in Circular Orders of 15th October last, No. 37.

No. DXCV.

TO THE COMMISSIONERS OF REVENUE.

No. 595.

Misc. DEPT.

Lithographed
Forms not to be indented for except
for special purposes.

June 9, 1841.—No. 15.

INCONVENIENCE having been occasionally experienced from Officers indenting upon the Government Lithographic Press for supplies of Forms, in such small numbers that they might with less trouble be prepared by the Establishments requiring them, I am directed by the Sudder Board of Revenue to request that you will issue instructions to all Officers under your control, prohibiting them from indenting for Lithographed Forms other than Forms for the usual periodical returns, of which copies are generally in store, in cases when the number required is less than ten.

No. DXCVI.

TO THE COMMISSIONERS OF REVENUE.

No. 596.

Misc. DEPT.

Treasurers whilst
responsible for deficiency in out-turns
of remittances to be allowed the benefit
of any excess.

June 9, 1841.—No. 16.

AS it has been customary to hold Collectors' Treasurers responsible for deficiency of out-turn in remittances of treasure, it has appeared to the Sudder Board to be only fair that they should be allowed the benefit of any excess. This general principle having been approved and sanctioned by the Right Honorable the Governor, I am desired to inform you

that you are authorized, under Government Orders of the 11th ultimo, No. 641, to direct such adjustments to be made when occasion may require without further reference

Circular, No. 596.
June 9, 1841.

No. DXCVII.

TO THE COMMISSIONERS OF REVENUE.

June 2, 1841.—No. 17.

I AM directed by the Sudder Board of Revenue to inform you that, at their suggestion, Government were pleased under date the 11th ultimo, (No 700) to empower Commissioners of Revenue to sanction disbursements of all sums transferred from the head of "Deposits" to "Profit and Loss," under the Revenue Accountant's Circular Order of the 18th August 1832, when claimed by parties clearly entitled to receive them

No. 597.
Misc. DEPT.

Commissioners empowered to transfer all sums from "Deposits" to "Profit and Loss."

No. DXCVIII.

TO THE COMMISSIONERS OF REVENUE

June 19, 1841 —No. 18.

IN continuation of Circular Order of the 29th January 1840, No. 2, I am directed by the Sudder Board of Revenue, at the instance of the Superintendent of Police, Lower Provinces, to send you copy of a Circular of the Western Board, dated 21st February 1840, regarding the remuneration of the Village Police in Districts under settlement; and request that in the assessment and settlement of Government Estates in your Division due provision may be made on the principles therein laid down for the maintenance of the Village Watch

No 598.
Misc. DEPT.

Remuneration of Village Police in Districts under settlements

CIRCULAR INSTRUCTIONS REGARDING THE REMUNERATION OF VILLAGE POLICE.

The following instructions regarding the remuneration of Village Police are issued for the guidance of the Officers employed on the Settlement Duty in your Division.

2. In Districts where the settlement is now in progress, you should cause the Magistrate to inform the Settlement Officer whether the Police are to be provided for in land or money, and what number of individuals is to be provided for in each village.

Circular, No 598
June 19, 1841.

3. On receiving the information, the Settlement Officer must assign three acres of average good land to each Chokydar, and one acre to each Bullahir, if the subsistence is ordered to be given in land; and three rupees a month to each Chokydar, and one rupee a month to each Bullahir, if the subsistence is to be given in money.

4. In the former case, the Settlement Officer will cause a statement of the numbers assigned to the fields in the field map and Khusreh to be furnished to the Magistrate.



No. DXCIX.

TO THE COMMISSIONERS OF REVENUE.

No 599

MISC DEPT

Attachment of
surplus proceeds
under orders of Ci-
vil Courts

June 30, 1841.—No 19

WITH the view of obviating any possible misapprehension in regard to Circular No 1, dated the 4th January last, I am directed by the Sudder Board of Revenue to inform you that that order is not intended to interfere with the attachment of surplus proceeds when ordered by the Civil Courts, but merely directs a Collector on any requisition from a Court of Justice for the payment of such proceeds to refer the Court to Sections 22 and 27 of Regulation XI of 1822.



No. DC.

TO THE COMMISSIONERS OF REVENUE.

No 600

MISC DEPT

Treasurer's secu-
rity Bonds and
mode in which they
are to be drawn up
in future.

July 3, 1841 —No. 20

IT having been ruled by Government on a reference from the Sudder Board of Revenue that a surety is at all times at liberty to withdraw his Security without cause assigned, the Board are pleased to direct that in all future cases of requisition of security from Treasurers, the last clause of the form of Bond, prescribed in Circular Orders of the 17th June 1834, be omitted, and that its obligations be not enforced against any present surety.

2. In the event of a surety intimating, in writing, a wish to withdraw his security, a sufficient period, not less than one month, must be

allowed to the principal to furnish another surety; and during that period the original surety will continue to be held responsible, such surety being at liberty, for his own protection, to associate another individual with the Treasurer in the execution of his trust

Circular, No. 600
July 3, 1841.

No. DCI.

TO THE COMMISSIONERS OF REVENUE.

July 10, 1841 —No. 21

IN modification of Circular Order, No. 50, dated the 7th August 1838, the following Rule, which has been approved by Government, is circulated by direction of the Sudder Board of Revenue for the information and guidance of Commissioners and their Subordinate Officers who may be employed on the settlement of Lands formed by alluvion

No 601.
MISC DEPT.

Modification of
Circular Order No.
50, dated 7th Aug.
1838, in regard to
Resumptions.

RULE.

The Local Commissioner shall determine, with reference to the circumstances of each alluvial formation whether a temporary lease for any number of years, or a permanent Settlement, shall be made —Should the party entitled to a Settlement object to the consolidation of the jumma assessed on the increment, with that of the original Estate, the increment shall be settled as a distinct Mehal, and shall thenceforth be held separately liable for the jumma assessed upon it In all such cases the Commissioner will take special care that the boundary line between the alluvion and the settled Estate is accurately and clearly defined in a map to be prepared for that purpose, and recorded with the Settlement proceedings, so as to prevent the occurrence of future doubt or dispute.

No. DCII.

TO THE COMMISSIONERS OF REVENUE.

July 28, 1841.—No. 22.

IN explanation of Circular Orders of the 29th May 1839, No. 10, I am directed by the Sudder Board of Revenue to acquaint you, for the information of all Officers employed on the Settlement duty within your

No. 602.
MISC. DEPT.

Orders of 14th
May 1839, not in-
tended to prohib-
it recognition of

Circular, No. 602.
July 28, 1841.

ground rent but a
cess termed Moh-
turfah.

jurisdiction, that the orders of Government of the 14th May 1839, as appears from the annexed extract from a letter from Mr. Secretary Halliday, under date the 29th ultimo, were not intended to prohibit the recognition of ground rent properly so called, but merely of the cess termed Mohturfah, which is understood to be regulated by the trade of the party, and not by the extent or eligibility of the ground occupied by him; and which those orders therefore ruled to be not ground rent but a tax on trade and capital.

EXTRACT FROM THE ORDERS OF GOVERNMENT, NO. 875, DATED
29TH JUNE 1841.

2. In regard to No. 5493, Mohullah Pier Doonreeah, His Lordship approves of Mr. Dick's proposition to assess these lands with a ground rent of one rupee a beegah, which after deducting 50 per cent. will give a permanent jumma to Government of Rupees 17-13-1. The orders of the 13th May 1839, do not appear to His Lordship to have prohibited the recognition of house rent, but of a tax called Mohturfah which those orders ruled *not* to be house rent, but a tax on trade and capital.



No. DCIII.

TO THE COMMISSIONERS OF REVENUE.

No. 603.
Misc. DEPR.

July 28, 1841.—No. 23.

In security of
Treasure boxes and
measures of reme-
dying the evil.

IN consequence of a representation from the Military Department, complaining that the boxes in which treasure is packed, are frequently made of unseasoned wood, and that a material difference is thereby caused in the gross weight of the boxes between the delivery of the Treasure to the charge of the Escort, and its arrival at its destination; thus defeating in some measure the object of the Government General Orders of 12th November 1838, regarding the weighing of Treasure sent by Escort from one station to another; the Sudder Board of Revenue have been directed by orders of the Bengal Government in the Revenue Department, under date the 13th instant, to adopt measures for remedying the evil complained of; and they accordingly request that you will instruct the Collectors of your Division to have always a sufficient number of boxes of well seasoned wood, ready to be used for the transmission of Treasure.

No. DCIV.

Circular, No. 604.
Aug. 11, 1841.

TO THE COMMISSIONERS OF REVENUE.

August 11, 1841.—No. 24.

No. 604.
Misc. DEPT.

THE annexed copy of orders of Government, dated the 27th ultimo, No. 1207, is circulated by direction of the Sudder Board of Revenue for the information and guidance of all Officers in the Revenue Department

**LETTER FROM DEPUTY SECRETARY TO GOVERNMENT OF BENGAL
TO SECRETARY TO THE SUDDER BOARD OF REVENUE.**

Orders having been recently received from the Honorable the Court of Directors prohibiting the creation of unauthorized funds in public Offices, through the means of fines or from deductions made from the pay of Establishments, and directing that sums thus accruing should be carried to the credit of Government, I am directed by the Right Honorable the Governor of Bengal to request that the Sudder Board will be pleased to communicate the purport of the orders of the Honorable Court to the several Officers subject to their control for their information and guidance.

Creation of unauthorized funds in public Offices by means of fines, &c.



No. DCV.

TO COMMISSIONERS OF REVENUE.

September 20, 1841.—No. 25.

No. 605.
Misc. DEPT.

THE Sudder Board of Revenue having had under consideration the practice which obtains in regard to the disposal of the proceeds of Sales made by orders of the Civil Courts, are of opinion that as, by Regulation VII. 1825, such Sales are declared to convey only the rights and interests of the individuals answerable for the amount of the decree in execution of which the sale is made, they should be treated, so far as Government is concerned, as mere private transfers; and that it is alike unnecessary and inexpedient to deduct from the sale price any arrears of Revenue due from the Mehal, in which the rights and interests of any person or persons may be brought to sale. Such a course is obviously unfair and inequitable when the party, against whom the process is enforced, possesses only a limited share in a joint undivided Estate; and it is in all cases objectionable as tending to confuse two very different processes, and to infringe

Disposal of proceeds of sale by order of Civil Courts.

Circular, No. 605.
Sept. 20, 1841.

the great principle of the hypothecation of the land itself for the revenue assessed upon it.

2. The Board are therefore pleased to direct that the practice above alluded to be discontinued, and that the Collectors be instructed to be careful in causing it to be distinctly understood, in every case of sale held in satisfaction of a decree of Court or other similar claim, that it is

* See Section 15, Regulation XLV. 1793. a condition of the Sale* that the purchaser succeeds to all the liabilities of the former proprietor, and that the Government claims against the Mehal are in no degree affected by the Sale.

No. DCVI.

TO THE COMMISSIONERS OF REVENUE.

September 25, 1841.—No. 26.

No. 606.
Misc. DEPT.

Uncovenanted
Deputy Collectors
prohibited from en-
tering into farming
engagements for
lands open to set-
tlement in Districts
in which they are
employed.

IN consequence of a communication from Government, dated the 31st ultimo, the Sudder Board of Revenue are pleased to direct that if in any District within your jurisdiction, Deputy Collectors under Regulation IX. of 1833, employed in that District have been allowed to enter into farming engagements for lands open to settlement, immediate measures may be adopted for putting a stop to so objectionable a practice.

No. DCVII.

TO THE COMMISSIONERS OF REVENUE.

October 6, 1841.—No. 27.

No. 607.
Misc. DEPT.

Instructions on
questions connect-
ed with the opera-
tion of forth-com-
ing new sale law.

AS the new Sale Law, Act XII. of 1841, is to have effect from the 1st January 1842, I am desired to communicate the following observations and instructions on certain questions of detail connected with its operation.

Sale days.

2. The Board have resolved on appointing four Sale days in each year. The dates will be communicated to you hereafter; but it is first necessary to provide for the broken period of the year 1841-42. Within this period the Board have thought it necessary to have two Sales, and

they have selected as the most convenient dates the 28th January and 5th April, for Districts in which the Bengal Era (or Umlee) is current, and the 21st January and 15th April for Fuslee Districts. They have thought it advisable to have a Sale in January because from the course of procedure under the old Law there must necessarily be a considerable arrear due at the time the new Law comes into force.

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3. Arrears are to be reckoned (Section V.) according to the Settlement and Kistbundee of the Mehal, in supercession of the practice prescribed by the Resolution of the Statements Committee (C. O. 27th July 1836, No. 35) of reckoning them according to the English months. If therefore the day fixed for a Sale should fall in the month of Poos, all sums due on account of the kist of Aghun and previous kists, will be considered as arrears.

Arrears.

4. The demand on account of which the first sale in January 1842, is to be made, should be limited to arrears of Land Revenue due on account of 1248 B. S. or 1249 F. or U. S.

5. For all arrears of previous years, which may be outstanding on the 1st January 1842, and for all demands of interest on account of arrears falling due previously to that date the process of recovery will be that prescribed in Section VIII. of the Act.

6. It is not intended by Section II. that the charge of interest on arrears falling due *previous* to the Act coming into operation shall cease on the date abovementioned. Interest at the prescribed rate will continue to be charged on such arrears up to the date of their liquidation.

Interest.

7. As the question has been raised it may be necessary to observe that under Circular Order, dated 27th July 1836, the kist of Aghun (or December) will not become an arrear until the 1st January and consequently that, that kist will not be chargeable with interest.

8. Collectors will refrain from putting up to Sale in January next any Mehal, the jumma of which may not exceed ten Rupees. When the dates for the four periodical Sales are communicated instructions will also be issued regarding the Sale of petty Estates in correspondence with Circular Orders of the 26th November 1836.

Petty Estates.

9. Reference having been made to the Board regarding the best mode of meeting the difficulty anticipated in receiving the large sums which, it is expected, will be poured into the Treasury on the last day previous to the Sale; it occurs to the Board, that it will be expedient for

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the Collectors to require, by a general notification, that parties bringing money on the last day shall put up their payments in sealed bags,—a paper or “beejuck” containing the name of the Estate, the name of the payer and the sum paid, being placed in the mouth of each bag and the same particulars being also written on the outside of it. As the bags are given in the Wassil bakee Novees and the Secah Novees will note in a book the name of the Mehal and the alleged amount of payment; and the Collector will see that any bags which remain uncounted when he leaves Office, are locked up under the joint key of himself and the Treasurer. It is desirable that the parties should be present at the opening of the bags, but in any case they will stand the consequence of the payment being short, or the bags on examination not being found to contain the alleged sum. Collectors however will exercise their discretion in making allowance for the occasional occurrence of bad or short weight Rupees.

Term lowest
number.”

10 The Board have been asked the meaning of the term “lowest number” in Section XIV. It should scarcely be necessary to explain that it is not intended to invert the order of the Towjee as some have supposed, and that the word *lowest* used in connexion with the word *number*, describes the condition of the thing spoken of with respect to *number* not to *place*.

Ishtchar*

11 A number of lithograph copies of an Ishtchar notifying the days fixed for Sales in the current year, will be transmitted direct to the several Collectors; you will take care that they are duly published at the places specified in Section III. and that copies are also sent to every Moonsiff's Cutcherry, Police Thannah, and other place of general resort in the District.

NEW SALE LAW.

Preamble.

I. Whereas it is deemed expedient with a view to the benefit of the Agricultural Community, to regulate the number of periodical sales of Estates for arrears of Revenue; to discontinue the levy of interest and penalty upon such arrears; to provide for the sale at fixed and known periods of Mehals, the whole of the Land Revenue due from which may not have been discharged on or by appointed days; and otherwise to amend the laws for the realization of the Land Revenue;—

Regulations re-
scinded

It is hereby enacted, that Sec. 2, Reg. XIV. 1793; Sec. 2, Reg. III. 1794, Reg. XI. 1822, except Sections 36 and 38, and Reg. VII. 1830 are rescinded, except in so far as they rescind other Regulations or parts of Regulations.

Interest and Pe-
nalty abolished

II. And it is hereby enacted, that there shall be no demand of interest or penalty upon any arrear of Land Revenue which shall fall due after the date specified in Section XXXV. of this Act.

III. And it is hereby enacted, that upon the promulgation of this Act the Sudder Board of Revenue at Calcutta shall determine with regard to each permanently settled District or Zillah under their jurisdiction, the fixed dates in each year on which shall be commenced the process for realizing by sale of Mehals the arrears of Land Revenue due thereupon. And the said Board shall give notice of the dates so fixed in the Calcutta Gazette; and shall direct corresponding publication to be made, as far as regards each District, in the language of that District, in the Office of the Collector, or other Officer duly authorized to hold sales under this Act, and in the Courts of the Judge, Magistrate, Principal Sudder Ameen, Sudder Ameen and Sudder Moonsiffs; and the days so fixed shall not be changed until the same be changed by the said Board by advertisements and notifications in the manner above described; such advertisements and notifications to be issued, on every occasion after the first above provided for, at least three months before the close of the official year preceeding that in which the new date or dates are to take effect. Provided always, that another notice shall also be given for a period of not less than fifteen clear days previous to each fixed date of sale by advertisement to be stuck up in each of the forenamed Offices and Courts, and the Collector shall be bound to furnish during this interval to all enquirer full particulars as to what estates are in balance, and the amount due on each.

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Days fixed for sale.

IV. And it is hereby enacted, that in Districts not permanently settled, and in the Province of Benares, no sale shall take place for arrears of Land Revenue or other demand of Government without the special sanction of the Sudder Board of Revenue previously obtained in each several case of sale.

Exception in non-settled Provinces and Benares

V. And it is hereby enacted, that if the whole or a portion of a kist or instalment of any month of the year, according to which the settlement and kistbundee of any Mehal have been regulated be unpaid on the first of the following month of such year, the sum so remaining unpaid shall be considered an arrear of Revenue.

Definition of an arrear

VI. And it is hereby enacted, that except as hereinafter excepted, all Estates from which at sunset of the day preceeding that fixed for a sale an arrear of Revenue may be due, shall on the said fixed day, or on the day or days following as hereinafter provided, be put up to public auction by and in the presence of the Collector or other Officer authorized by Government to exercise the powers of Collector in that behalf, and shall be sold to the highest bidder; and no payment or tender of payment made subsequent to sunset of the day preceeding that fixed for a sale shall bar or interfere with the sale either at or after its conclusion.

All Estates in arrears to be sold.

VII. And it is hereby enacted, that no claim to abatement or remission of Revenue unless the same shall have been allowed by the authority of Government, nor any private demand or cause of action whatever held or supposed to be held by any defaulter against Government shall bar a sale, or render a sale under this Act void or voidable; nor shall the plea that money belonging to the defaulter, and sufficient to pay the balance or part of it, was in the Collector's hands, bar a sale or render a sale under this Act void or voidable, unless such money stand in the defaulter's name alone and without dispute, and unless after application in due time made by the defaulter, the Collector

Claims to abatement and set off.

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Exceptions.

shall have neglected, or refused, on insufficient grounds, to transfer it to the credit of the estate.

VIII. Provided always, and it is hereby enacted, that no estate shall be sold for the recovery of arrears or demands of the description mentioned below, otherwise than after a notification in the language of the District, specifying the nature and amount of the arrear or demand, shall have been affixed, for a period of not less than fifteen clear days preceding the day of sale, in the Office of the Collector, or other Officer as aforesaid, by whom the sale is intended to be made, in the Court of the Judge within whose jurisdiction the land advertised lies, in the Courts of all the Principal Sudder Ameen, Sudder Ameen and Moonsiff of the District, and at the Police Thannah of the Division in which the estate to which the notice relates, or part of it is situated, the same to be certified by the receipt of the Officer at whose Office such publication may have been made; and also at the Cutcherry of the Malgoozar of the estate, or at some conspicuous place upon the estate, the same to be certified by the peon or other person employed for the purpose. And it shall be declared in the said notification that no payment or tender of payment of the arrear or demand due, which may be made after sunset of the day preceding the fixed day of sale, will bar or interfere with the sale either at or after the transaction.

First.—Arrears due from or to be recovered by the sale of estates not permanently settled.

Secondly.—Arrears other than those of the current or of the preceding year.

Thirdly.—Arrears due on account of estates other than that to be sold.

Fourthly.—Arrears of estates under attachment by order of the Judicial Authorities.

Fifthly.—Arrears due on account of Tuccavy, Poolbundee, or other demands not being Land Revenue, but recoverable by the same process as arrears of Land Revenue.

Payments by non-
proprietors.

IX. And it is hereby enacted, that Collectors shall at any time before sunset of the day preceding the fixed day of sale receive as a deposit from any party not being a proprietor of the estate in arrear, the amount of the arrear of Revenue due from it, to be carried to the credit of the said estate at sunset as aforesaid, unless before that time the arrear shall have been liquidated by a proprietor of the estate. And in case the party so depositing, whose money shall have been credited to the estate in the manner aforesaid, shall be a plaintiff in a suit pending before a Court of Justice for the possession of the same or any part thereof, it shall be competent to the Judge of the Zillah in which such estate is situated, to order the said party to be put into temporary possession of the said estate, subject to the rules in force for taking security in the cases of appellants and defendants. And if the party depositing whose money shall have been credited as aforesaid shall prove before a competent Civil Court that the deposit was made in order to protect an interest of the said party, which would have been endangered, or damaged by the sale of the estate, he shall be entitled to recover the amount of the deposit with interest, from the proprietors of the said estate.

X. And it is hereby enacted, that no estate shall be liable to sale for the recovery of arrears which have accrued during the period of its being under the management of

the Court of Wards, and no estate, the sole property of a minor or minors, and descended to him or them by the regular course of inheritance duly notified to the Collector for the information of the Court of Wards, but of which the Court of Wards has not assumed the management under Regulation VI. 1822, shall be sold for arrears of Revenue accruing subsequently to his or their succession to the same, until the minor or minors, or one of them, shall have attained the full age of 18 years. And no estate held under attachment by the Revenue Authorities, otherwise than by order of a Judicial Authority, shall be liable to sale for arrears accruing whilst it was so held under attachment. And no estate held under attachment by a Revenue Officer, in pursuance of an order of a Judicial Authority, shall be liable to sale for the recovery of arrears of Revenue accruing during the period of such attachment, until after the end of the year in which such arrears accrued.

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Ward's Estates
and Minor's

Attached by a
Revenue Officer

Attached by
Court.

XI. And it is hereby enacted, that it shall be competent to the Collector at any time before the sale of an estate shall have commenced to exempt such estate from sale; and in like manner it shall be competent to the Commissioner of Revenue at any time before the sale of an estate shall have commenced, to exempt such estate from sale, by a special order to the Collector to that effect in each case; and no sale of an estate shall be legal if held after the receipt of an order of exemption in respect to such estate. Provided, however, and it is hereby enacted, that the Collector or Commissioner shall duly record in a proceeding the reason for granting such exemption; and provided also, that an order for exemption so issued by the Commissioner shall not affect the legality of a sale which may have taken place before the receipt by the Collector of the order for exempting it from sale.

Exemption from
sale.

Proviso

XII. And it is hereby enacted, that sales shall ordinarily be made by the Collector or other Officer duly authorized by Government in that behalf in the Land Revenue Cutcherry at the Sudder Station of the District, provided, however, that it shall be competent to the Sudder Board to prescribe a place for holding sales other than such Cutcherry whenever they shall consider it beneficial to the parties concerned.

XIII. And it is hereby enacted, that in case the Collector, or other Officer as aforesaid, shall be unable from sickness, from the occurrence of a holiday, or from any other cause to commence the sale on the day of sale fixed as aforesaid, or if, having commenced it, he be unable, from any cause, to complete it, he shall be competent to adjourn it to the next day following, not being Sunday or other close holiday, recording his reasons for such adjournment, forwarding a copy of such record to the Commissioner of Revenue, and announcing the adjournment by a written proclamation stuck up in his Cutcherry; and so on, from day to day, until he shall be able to commence upon, or to complete the sale, but with the exception of adjournments so made, recorded, and reported, each sale shall invariably be made on the day of sale fixed in the manner aforesaid.

Adjournment.

XIV. And it is hereby enacted, that on the day of sale fixed according to Section III. of this Act, sales shall proceed in regular order; the estate to be sold bearing the lowest number on the Towjee or registers in use in the Collector's Office of the District

Order of sale.

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being put up first, and so on, in regular sequence; and it shall not be lawful for the Collector or other Officer as aforesaid to put up any estate out of its regular order by number.

Deposit on purchase.

XV. And it is hereby enacted, that the party who shall be declared the purchaser of an estate at any such public sale as aforesaid, shall be required to deposit immediately, or as soon after the conclusion of the sale as the Collector may think necessary, either in Cash, Bank of Bengal Notes or Post Bills, or Government Securities duly indorsed, 25 per cent. on the amount of his bid and in default of such deposit, the estate shall, forthwith, be put up again and sold.

Balance of purchase money.

XVI. And it is hereby enacted, that the full amount of purchase money shall be made good by the purchaser before sunset of the thirtieth day from that on which the sale of the estate bought by him took place, reckoning that day as one of the thirty: or if the thirtieth day be a Sunday or other close holiday, then on the first office day after the thirtieth: and in default of payment within the prescribed period as aforesaid, then and afterwards as often as such default shall occur, the deposit shall be forfeited to Government, the estate shall be re-sold, and the defaulting purchaser shall forfeit all claim to the estate, or to any part of the sum for which it may subsequently be sold, and in the event of the proceeds of the sale which may be eventually consummated being less than the price bid by the defaulting bidder aforesaid, the difference shall be leviable from him by any process authorized for realizing an arrear of public Revenue, and it shall be so levied and credited to the defaulting proprietor of the estate sold, and if default of payment of purchase money shall have occurred more than once, the defaulting bidders shall be held jointly and severally responsible for such difference to the extent of the amount of their respective bids. Provided always, that every such re-sale shall be made after notification and in the forms prescribed by Section VIII. of this Act.

Rents stopped after notice for sale.

XVII. And it is hereby enacted, that whenever an estate shall have been sold as aforesaid, the Collector, or other Officer as aforesaid, shall affix a proclamation in the language of the District in his Cutcherry; and as soon thereafter as may be in the Cutcheries of the Moonsiffs and of the Darogahs of Police, within whose jurisdiction or jurisdictions any part of such estate may be situated; and also at the Cutcherry of the Malgoozar of such estate; or on some conspicuous place on such estate, forbidding the ryots and under-tenants of such estate to pay rent falling due subsequent to the dates therein specified and up to the date of the subsequent notice hereinafter prescribed by Section XXI. of this Act, on pain of not being entitled to credit in their accounts with the purchaser for any sums paid within the period aforesaid.

Appeal.

XVIII. And it is hereby enacted, that it shall be lawful for the Commissioner of Revenue to receive an appeal against any sale made under this Act if preferred to him on or before the fifteenth day from the date of sale, reckoning as in Section XVI. or if preferred to the Collector for transmission to the Commissioner on or before the tenth day from the day of sale, and not otherwise: and the Commissioner shall be competent in every case of appeal so preferred, to annul any sale of an estate made under this Act, which shall appear to him not to have been conducted according to the provisions of this

Act, awarding at the same time to the purchaser a payment from the proprietor of any moderate compensation, for his loss, if the sale shall have been occasioned by neglect of the proprietor, such compensation not to exceed interest, at the current rate of Government Securities, on the amount of deposit or balance of purchase money during the period of its being retained in the Collector's Office, and the order of the Commissioner shall, in such cases, be final.

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XIX. And it is hereby enacted, that it shall be competent to the Commissioner of Revenue on the ground of hardship or injustice to suspend the passing of final orders in any case of appeal from a sale and to represent the case to the Sudder Board of Revenue, who, if they see cause, may recommend to the Local Government to annul the sale; and the Local Government in any such case, may annul the sale and cause the estate to be restored to the proprietor on such conditions as may appear equitable and proper.

Government may restore Estate.

XX. And it is hereby enacted, that all sales of which the purchase money has been paid up as prescribed in Section XVI. of this Act, and against which no appeal shall have been preferred, shall be final and conclusive at noon of the thirtieth day from the day of sale, reckoning the said day of sale, as the first of the said thirty days. And sales against which an appeal may have been preferred, and the appeal dismissed by the Commissioner, shall be final and conclusive from the date of such dismissal, if more than thirty days from the day of sale. or if less, then at noon of the thirtieth day as above provided.

Sale when to be final.

XXI. And it is hereby enacted, that immediately upon a sale becoming final and conclusive, the Collector or other Officer as aforesaid, shall give to the purchaser a Certificate of title in the following form :

Certificate of Title.

I certify that A. B. has purchased at Public Auction under Act XII. of 1841, Mehal C, and that his purchase has taken effect on and since the — day of — (being the date of sale.)

(Signed) D. F. Collector.

And the said certificate shall be deemed in any Court of Justice sufficient evidence of the title to the estate sold being vested in the person or persons named from the date specified: and the Collector shall also notify such transfer by written proclamation in his own Cutcherry, and in those of the Moonsiff and Darogah of the jurisdictions within which any part of the estate sold shall be situated, and also at the Cutcherry of the Malgoozar of the estate or on some conspicuous place on the estate; and shall apply the purchase money first to the liquidation of all arrears due upon the day of sale, or upon the day of the original sale, if the sale finally consummated be a re-sale; and secondly, to the liquidation of all outstanding demands debited to the Mehal in the Public accounts of the district, holding the residue, if any, in deposit on account of the late recorded proprietor or proprietors of the estate sold, to be paid to their receipt on demand in the manner following; to wit, in shares proportioned to their recorded interest in the estate sold, if such distinction of shares were recorded, or if not, then as an aggregate sum to the whole body of proprietors upon their joint receipt. Provided that, if prior

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to payment of any surplus that may remain of the purchase money after liquidation of all Government arrears and dues to the proprietor of the estate sold, or his representative, the same may be claimed by creditors in satisfaction of debts due by him to them, or by any one creditor, such surplus shall not be payable to any such claimant, nor shall it be withheld from the proprietor by attachment, except under precept, and in satisfaction of decrees of Court for such debts. And if the balance of purchase money have in any such case been paid away in liquidation of the proprietor's just debts by order of any Court, and a decree shall afterwards pass for annulling the sale, the proprietor shall not be restored to possession until the amount so paid away be returned by him with interest.

Benamée purchase.

XXII. And it is hereby enacted, that any suit brought to oust the certified purchaser as aforesaid, on the ground that the purchase was made on behalf of another person, not the certified purchaser, though by agreement the name of the certified purchaser was used, shall be dismissed with costs.

Notice of annulment.

XXIII. And it is hereby enacted, that the annulment of a sale by a Commissioner shall be publicly notified by the Collector or other Officer as aforesaid in the same manner as the becoming final and conclusive of sales is required to be notified by Section XXI. of this Act, and the amount of deposit and balance of purchase money shall be forthwith returned to the purchaser, with interest thereon, at the highest rate of the current public securities, from the dates on which they were respectively paid in, to the date on which the refund is actually made.

Purchase liable for Mesne Revenue

XXIV. And it is hereby enacted, that the party certified as the proprietor of an estate by purchase at public sale for the recovery of arrears of Revenue shall be answerable for all instalments of the Revenue of Government which may fall due subsequently to the day of sale: provided, however, that in the case of re-sales the purchaser shall be answerable for all instalments of Revenue which fell due subsequently to the day of the first sale.

Grounds and conditions of reversal by a Civil Court

XXV. And it is hereby enacted, that no sale for arrears of Revenue or other demands realizable in the same manner, made after the taking effect of this Act, shall be set aside by a Court of Justice except upon the ground of its having been made contrary to the provisions of this Act: And except the contravention thereto shall have been declared and specified in an appeal made to the Commissioner, under Section XVIII. of this Act, and except the action in the Civil Court be instituted within one year, from the date of the sale becoming final and conclusive, as provided in Section XX. of this Act: And no person shall be entitled to contest the legality of a sale after having received any portion of the purchase money: Provided, however, and it is hereby enacted, that nothing in this Act contained shall be construed to debar any person considering himself wronged by any act or circumstance connected with a sale under this Act, from his remedy in a personal action for damages against the individual by whose act or omission he considers himself to have been wronged.

Proviso.

Refund on reversal of sale.

XXVI. And it is hereby enacted, that in the event of a sale being reversed by a final decree of a Court of Justice, the purchase money shall be refunded to the purchaser

by Government, together with interest at the highest rate of the current public securities.

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XXVII. And it is hereby enacted, that the purchaser of an estate sold under this Act, for the recovery of arrears due on account of the same, in the permanently settled districts of Bengal, Behar, Orissa and Benares, shall acquire the estate free from all encumbrances which may have been imposed upon it after the time of settlement, and shall be entitled after notice given under Section X. Regulation V. 1812, to enhance at discretion, (any thing in the existing Regulations to the contrary notwithstanding) the rents of all under-tenures in the said estate, and to eject all tenants thereof, with the following exceptions :

Enhancement of
rents in Bengal, &c.

First. Tenures which were held as Istemraree or Mocurreree at a fixed rent, more than 12 years before the permanent Settlement.

Secondly. Tenures existing at the time of the Decennial Settlement, which have not been, or may not be, proved to be liable to increase of assessment, on the grounds stated in Section LI. Regulation VIII. of 1793.

Thirdly. Lands held by Khood Kasht or Kudcemee Ryots having rights of occupancy at fixed rents or at rents assessable according to fixed rules under the Regulations in force.

Fourthly. Lands held under bonâ fide leases, at fair rents, temporary or perpetual, for the erection of dwelling houses, or manufactories, or for mines, gardens, tanks, canals, places of worship, burying grounds, clearing of jungle, or like beneficial purposes, such lands continuing to be used for the purposes specified in the leases.

Fifthly. Farms granted in good faith at fair rents and for specified areas by a former proprietor, for terms not exceeding twenty years, under written leases, registered within a month from their date. Provided that a written notice, specifying full particulars of the position, rent and area of the lands, the terms of the lease and the names of the parties shall at the same time be given by the latter to the Collector in every case, and the Collector shall be at liberty to object to the same in the event of his seeing reason to believe that the security of the Public Revenue will be materially affected thereby. The exception declared in this Clause shall not extend to leases objected to by the Collector, by a notification to be fixed up in his Office, with the sanction of the Commissioner, within three months of the date of the notice so made to him by the parties. Provided also, that a purchaser of an estate at a sale for arrears of Revenue shall be at liberty by suit in Court to set aside all such farms although the same be under written and duly registered leases, and although such notice may have been given as aforesaid, if the same shall not have been granted in good faith at fair rents.

XXVIII. And it is hereby enacted, that the purchaser of an estate sold under this Act for the recovery of arrears due on account of the same in Districts other than those mentioned in Section XXVII. shall acquire the estate free from all encumbrances which may have been imposed upon it after the time of settlement, and shall be competent to avoid and annul all tenures which may have originated with the defaulter or his predecessors, being representatives or assignees of the original engager, as well as all agree-

Under-tenures
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ments with ryots or the like settled or credited by the first engager or his representatives, subsequently to the last Settlement, as well as all tenures which the first engager may, under the conditions of his settlement, have been competent to set aside, alter, or renew, saving always and except bonâ fide leases of ground for the erection of dwelling houses, or buildings, or for offices thereunto belonging, or for gardens, tanks, canals, water-courses, or the like purposes, which leases or engagements shall, so long as the land is duly appropriated to such purposes, and the stipulated rent paid, continue in force and effect. Provided that nothing in this Act contained shall be construed to entitle any purchaser of land at a public sale to demand a higher rate of rent from any persons whose tenure or agreement may be annulled as aforesaid than was demandable by the former Malgoozar, except in cases in which such persons may have held their lands under engagements, stipulating for a lower rate of rent than would have been justly demandable for the land, in consequence of abatements having been granted by the former Malgoozars from the old established rates by special favour, or for a consideration, or the like, or in cases in which it may be proved that according to the custom of the Pergunnah, Mouzah, or other local division such persons are liable to be called upon for any new assessment, or other demand not interdicted by the Regulations of Government.

Local Govern-
ment may reserve
all under-tenures.

XXIX. And it is hereby enacted, that it shall be competent to the Local Government when it shall seem proper at any time before a sale for arrear shall have been actually made, to direct it to be made, subject to the leases, assignments, or other incumbrances, with which a proprietor in possession, his ancestors, or predecessors may have burthened his assessed Estate, or to such of them as shall appear proper. In all such cases, notice of the condition imposed by the Local Government shall be given by the Collector at the time of calling up the lot for sale, and such further notification shall be made as the Local Government may direct : provided, however, that in case the sale so restricted shall not realize an amount equal to the arrear due at the time of sale, or there shall appear ground to apprehend, that by reason of the restriction the future realization of the Revenue will be endangered, it shall be competent to the Local Government at any time before such restricted sale shall have become final and conclusive in the manner laid down in Section XX. of this Act, to direct the sale to be cancelled, and a new sale of the estate to be made without other restrictions than those contained in the exceptions specified in Clauses 1 to 5 of Section XXVII. of this Act. If after the sale has become final and conclusive, occasion should again arise to bring to sale for arrears an estate purchased with a restriction of the above description, it shall at all times be competent to the Local Government to direct that the *Mehal* shall be sold without any other restriction than those contained in the exceptions specified in Clauses 1 to 5 of Sec. XXVII. of this Act, or with the reservation before reserved. In the former event, should the purchase money realized by the unrestricted sale, exceed in a large amount the sum obtained at the restricted sale, it shall further be competent to the Local Government to direct a portion, or the whole of the excess to be paid to persons whose interests having been reserved at the first, shall become void at the second sale.

XXX. And it is hereby enacted, that excepting copartners of estates under Butwarrah who may have saved their shares from sale under Sections 33 and 34, Regulation XIX. 1814, any recorded or unrecorded proprietor or copartner who may purchase in his own name or in the name of another the estate of which he is proprietor or copartner; or who by re-purchase or otherwise, may recover possession of the said estate after it has been sold for arrears under this Act; and likewise any purchaser of an estate sold for other arrears or demands than those accruing upon itself, shall by such purchase acquire the estate subject to all its encumbrances existing at the time of sale, and shall not acquire any rights in respect to ryots and under-tenants which were not possessed by the previous proprietor at the time of the sale of the said estate.

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Purchase by a recorded or unrecorded proprietor or co-partner, &c.

XXXI. And it is hereby enacted, that arrears of rent which at the date of sale may be due to the defaulter from his tenants, shall be recoverable by him after a sale by any process except distraint which might have been used by him for that purpose before the sale was made.

Arrears of rent.

XXXII. And it is hereby enacted, that any Collector or Officer exercising the powers of Collector, in respect to sales, shall be competent to punish any contempt committed in his presence in open Cutcherry or Office for the time being, by fine, to an extent not exceeding Co.'s Rs. 200, commutable, if not paid, to imprisonment in the civil jail for a period not exceeding one month; and the Magistrate to whom such an offender may be sent by a Collector as aforesaid, shall carry his sentence into effect. Provided that an appeal from any order passed under this Section shall lie to the Revenue Commissioner, whose decision shall be final.

Contempt.

XXXIII. And it is hereby enacted, that a default to make good a bid by making the deposit required by Section XV. of this Act shall be held to be a contempt.

Default.

XXXIV. And it is hereby enacted, that the operation of this Act shall be confined to the Provinces of Bengal, Behar, Orissa and Benares, now subject to the General Regulations and to the Ceded and Conquered Provinces similarly subject to the General Regulations under the Government of the Presidencies of Fort William in Bengal, and nothing in this Act contained shall affect land in the Town of Calcutta or the Settlements of Singapore, Penang or Malacca.

Operation of Act.

XXXV. And it is hereby enacted, that this Act shall have effect on and after the first day of January 1842.

Date of effect.

No. DCVIII.

TO THE COMMISSIONERS OF REVENUE.

October 5, 1841.—No. 28.

I AM directed by the Sudder Board of Revenue to send you for distribution amongst the landed proprietors of your District _____ copies in Bengallee* of the new Sale Law.

No. 608.
Misc. Dept.

Sale Law.

* For this and for Istehars, &c. see Appendix

Circular, No. 608.
Oct. 5, 1841.

2. You will of course understand that the object of the Board in directing this distribution is to make the provisions of a law, which so nearly affects the interests of the holders of landed property, as widely known as possible to the parties concerned.

No. DCIX.

TO THE COMMISSIONERS OF REVENUE.

November 3, 1841.—No. 29.

No. 609
Misc. DEPT.
Suits for Rent
referred to Civil
Courts.

I AM directed by the Sudder Board of Revenue to request that you will ascertain and report whether in referring suits for rent to the Civil Courts the form prescribed by Section 9, Regulation VIII. of 1831 is duly observed in the several Districts of your Division, or whether the suits are transferred after having been some time on the file, as was once authorized under peculiar circumstances—see Circular Orders, 3d June 1834, No. 12.

No. DCX.

TO THE COMMISSIONERS OF REVENUE.

November 3, 1841.—No. 30.

No. 610.
Misc. DEPT.
European British
Zemindars, Sudder
Jumma paid by each
and date of acquire-
ment of Zemindary,
&c.

IN accordance with Orders of Government, No. 1377, dated the 19th ultimo, I am directed by the Sudder Board of Revenue to request that you will call upon the Collectors of the several Districts in your Division, to supply a statement of the number and names of European British Zemindars, the amount of Sudder Jumma paid by each, and the date on which each acquired his Zemindary, also as far as it can be supplied without tedious and harassing inquiries, a statement, with such particulars as can be given, of the names and number of European British Farmers and managers of land, and the purposes for which they farm, whether agricultural or manufacturing purposes, or any other.

Lastly. A similar statement of the number and names of European British Manufacturers, not farming or owning, or managing land.

No. DCXI.

Circular, No. 611.
Nov. 10, 1841.

TO THE COMMISSIONERS OF REVENUE.

November 10, 1841.—No. 31.

No. 611.
Misc. DEPT.
Treasuries.

THE annexed extract from the proceedings of the Right Honorable the Governor of Bengal in the Financial Department, under date the 1st September 1841, No. 634, is circulated for the information and guidance of Commissioners and of Collectors and Deputy Collectors in charge of Treasuries, in conformity with orders from the Revenue Department, dated the 28th idem, No. 1360.

EXTRACT FROM THE PROCEEDINGS OF THE RIGHT HONORABLE THE
GOVERNOR OF BENGAL IN THE FINANCIAL DEPARTMENT, UNDER
DATE THE 1ST SEPTEMBER 1841. (LETTER PARAS. 3 AND 4 OF MINT
COMMITTEE.)

PART OF PARA. 3D. We are of opinion that the whole expense of remittances and of the measures necessary to protect the Treasurer from disadvantage at the Mint, ought to be regarded as a legitimate part of the charge of remittance and defrayed by Government, every care should be taken to avoid as much as possible, any unnecessary detention on the route, and to make the expense of maintaining an Agent on the part of the Treasurer, while travelling from the consigning Collector to the Mint and back again, as light as practicable, and we would recommend that the charges in all such cases be disbursed under the authority of the Commissioners.

Remittances and
responsibility of
Treasurers.

4th. It will not be necessary, we imagine, for the Agent on behalf of the Treasurer, to accompany the dispatch to the Mint in the first instance, and it might be a rule to be suspended however in cases of emergency, when it may be absolutely necessary to bring under immediate operation whatever bullion may be available in the Mint for coinage, that the packages shall not be opened till time has been allowed for the Mint Master to communicate with the dispatching Collector, and for the Treasurer to depute his representative to be present at the opening of the boxes; such an arrangement would, we think, be fair and reasonable towards the Treasurer, and would not, we conceive, subject the Government to any great expense.

LETTER FROM SECRETARY TO GOVERNMENT OF BENGAL TO THE
MINT COMMITTEE OF CALCUTTA.

I am directed to acknowledge the receipt of your letter, dated the 5th ultimo, on the subject of remittances made to the Mint from the Treasuries of Collectors, and in reply to state that, under the circumstances noticed, the Right Honorable the Governor of Bengal approves the modification therein proposed in the rules passed by Government

FINL. DEPT.
Mint.

Circular, No. 611.
Nov. 10, 1841.

in 1837 and concurs with your Committee in concluding that the whole of the expense of remittance and of the measures necessary for maintaining an Agent to protect the Treasurers of Collectorates from disadvantage at the Mint, ought to be borne by Government as a charge of remittance, to be disbursed under the authority of the Commissioners. The expenses attending this arrangement will be watched by the Accountant in the Revenue Department and reported annually to the Government.



No. DCXII.

TO THE COMMISSIONERS OF REVENUE

November 24, 1841.—No. 32.

No. 612.
Misc. DEPT.
Financial Officers
in charge of Treasuries.

THE Sudder Board of Revenue are pleased to direct that the annexed extract from the proceedings of the Right Honorable the Governor General of India in Council, in the Financial Department, under date the 29th September 1841, be circulated for the information and guidance of Collectors and Deputy Collectors in charge of Treasuries.

EXTRACT.

The Right Honorable the Governor General in Council concurs in the opinion of the Accountant General, that there ought to be some well-defined restriction on Collectors in regard to the transfer of the charge of their Treasuries to Deputy Collectors appointed under Regulation IX. of 1833; and inconvenience having been experienced from the want of a uniform Regulation in this respect in the two Divisions of the Bengal Presidency, His Lordship in Council is pleased to resolve that the sanction of the Governor of Bengal or the Lieutenant Governor for the North Western Provinces (according to the Division in which it may be ordered), shall be obtained and notified in the Official Gazette before a Deputy Collector appointed under the Regulation above quoted can be placed by his Covenanted Superior in charge of the Collector's Treasury. Public Officers will be pleased to observe that when an Uncovenanted Deputy Collector has been appointed to the charge of a Revenue Treasury, with the sanction of the Government as provided for in this Resolution, he is competent to negotiate bills and to perform all other duties of the Treasury, being himself responsible jointly with the Treasurer for the custody of the public money, and for the proper observance of all the prescribed checks and accounts; but the Collector or other Covenanted Superior is not thereby exonerated from his general responsibility as head of the Office for the affairs of the Public Treasury.

Circular, No. 613
Dec. 1, 1841.

No. DCXIII.

TO THE COMMISSIONERS OF REVENUE.

December 1st, 1841.—No. 33.

I AM directed by the Sudder Board of Revenue to request that you will bear in mind, and intimate to your subordinates, that all public notifications of general importance should be sent for publication in the Vernacular Gazettes, as the best means of giving them a wide currency among the natives.

No 613.
Misc. DEPT
Notifications in
Vernacular Ga-
zettes.



No. DCXIV.

TO THE COMMISSIONERS OF REVENUE.

December 15, 1841 —No 34

IN conformity with Orders of the Right Honorable the Governor in the Revenue Department, under date the 23d ultimo, No 1546, the Sudder Board of Revenue direct that the annexed extract from the proceedings of Government in the Mint Department, dated the 27th October 1841, be communicated for the information and guidance of all Collectors and Deputy Collectors in charge of Treasuries.

No, 614.
Misc. DEPT.
Mint Officers in
charge of Treasu-
ries.

EXTRACT FROM A LETTER FROM THE HONORABLE THE COURT OF DIRECTORS ADDRESSED TO THE GOVERNMENT OF BENGAL IN THE FINANCIAL DEPARTMENT, DATED THE 1st SEPTEMBER 1841, No. 28.

Letter from Mint Committee to Deputy Governor, dated 16th November 1837.

3. In ordinary cases the proportion of Coin remitted from a Zillah Treasury to the Mint forms but a small per centage on the aggregate collections of the year, and the liability to make good deficiencies in weight and quality may be regarded as a moderate deduction from the salary of the appointment of Khazanchee, *which is perhaps fully met by the batta levied by him on Rupees paid into his Treasury obviously worn and deteriorated.* —The greater part of such Coin as barely verge on the limits of wear fixed by Regulation or 6 as per cent on old Sicca Rupees (which is, it should be remarked, so small as to leave hardly any trace of wear perceptible to the eye), would in ordinary cases be freely passed again into circulation or paid over to the General Treasury and thence re-issued.

4 We take this opportunity of remarking with reference to an observation in paragraph 3 of the letter of the Mint Committee to the Deputy Governor, dated 16th November 1837, that we deem it highly objectionable that an Officer should be permitted to increase his emoluments by levying batta upon coins which are subsequently passed into circulation without deduction or allowance.

Circular, No. 614.
Dec. 15, 1841.

EXTRACT FROM RESOLUTION OF GOVERNMENT IN THE MINT DEPARTMENT, UNDER DATE THE 27TH OCTOBER 1841.

With reference to the observations of the Honorable the Court of Directors on the Mint Committee's letter to the Deputy Governor, dated the 16th November 1837, on the subject of the batta levied by Khazanchees of Zillah Treasuries on worn and deteriorated Rupees paid into those Treasuries, which are afterwards circulated and passed without deduction or allowance, the Right Honorable the Governor remarks that this is not a recognized emolument of the Treasurer although in practice it has been found difficult to prevent the exaction.

His Lordship hopes that when the old currencies have been withdrawn in the North Western Provinces, the plea for exacting batta will not be forthcoming; in the meantime it is known that the attention of the authorities in those Provinces is directed to the objectionable practice noticed by the Court.

ORDER.

Ordered that a copy of paragraph 4 of the Court's Despatch, and of the foregoing observations, be forwarded to the Revenue Department of the Government of Bengal for information and such further orders as may be deemed necessary.



No. DCXV.

TO THE COMMISSIONERS OF REVENUE.

December 8, 1841.—No. 35.

No. 615.
Misc. DEPT
Treatise on Land
Surveying.

I AM directed by the Sudder Board of Revenue to send you copies of a letter addressed to the Board by Baboo Prossonna Cooinar Tagore, and of the Treatise on Land Surveying to which it refers, and to request that you will distribute them to the Officers employed on Settlement duty in your Division, with an intimation that the Board will be happy to receive any suggestions for the use of the author with a view to an improved edition of the work.

FROM BABOO P. C. TAGORE TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

As the controlling authority over the Revenue Department of the Presidency, I take the liberty to submit for the perusal and acceptance of the Members of the Board the accompanying four copies of a little work, on Anglo-Indian Surveying, which has been reduced into the form of a treatise from a code of instructions originally framed for the

guidance of my private servants, and the system which it expounds having since been practically tested, and its efficiency ascertained, I have from those motives, and at the recommendation of several friends, and likewise from the consideration that this volume may prove of some service in training up Native Assistants for the Revenue Survey, about to be instituted in the Province of Bengal under the auspices of Government, been induced to print, although in this imperfect state, a few copies of the said work with a view to collect suggestions from my brother Landholders and Settlement Officers of Government as to the utility of the system itself, and the means available for its improvement, that I may thereby obtain sufficient grounds either to abandon the plan entirely or to print a revised edition of this book with better mechanical execution for the use of the Land-holders at large.

Circular, No. 615
Dec. 8, 1841.

In the above intention I hope I may be permitted to solicit the favor of the Board, should they consider the work in question deserving of their encouragement, to circulate a certain number of copies of the same which I am prepared to supply gratis to the Settlement and other Officers of Government engaged in the business of Revenue Surveying, in order to obtain their suggestions for the improvement thereof.



No. DCXVI.

TO THE COMMISSIONERS OF REVENUE.

January 22, 1842.—No. 1

I AM directed by the Sudder Board of Revenue to call your attention to the notice published in the Calcutta Gazette of this day's date, fixing the sale days for 1842-43 and succeeding years, and to request that you will issue instructions to the Collectors of your Division for the *immediate* publication of the advertisement prescribed in Section III Regulation XII. of 1841, in the several Courts and Offices therein specified, and also to take such measures as may be necessary for making the substance of the notice generally known throughout their several Districts.

No. 616.
Misc DEPT.
Sale days 1842-43.

NOTICE.

The undermentioned dates have been fixed by the Sudder Board of Revenue, under Section III. Regulation XII. of 1841, for commencing the sale of permanently Settled Estates for Arrears of Land Revenue due thereon, in the year 1842-43, and succeeding years, until otherwise notified from this Office :

Circular, No. 616.
Jan. 22, 1842.

In Districts, and for Mehals, in which the Bengal, or Umlee, Era is current, with the exception of Zillah Sylhet,

28th June,
28th September,
28th December and
28th March ;

and in Districts, and for Mehals, in which the Fusly Era is current,

7th June,
28th September,
28th December and
28th March.

Petty Estates, the Jummas of which do not exceed 100 Rupees, will be liable to Sale only once, twice or three times in the year, according to the amount of their respective Jummas, viz.

Bengal and Umlee Mehals.	{	Estates with a Jumma of 10 Rs. and under,	in March.
		Estates with a Jumma exceeding 10 and not exceeding 50 Rupees,	in December and March.
		Estates with a Jumma exceeding 50 and not exceeding 100 Rupees,	in December, March and June.
Fusly Mehals.	{	Estates with a Jumma of 10 Rupees, and under,	in June.
		Estates with a Jumma exceeding 10 and not exceeding 50 Rupees,	in December and June.
		Estates with a Jumma exceeding 50 and not exceeding 100 Rupees,	in December, March and June.

The following dates have been fixed for Zillah Sylhet,

28th September,
18th January and
18th April.

N. B.—This Notice does not apply to the Districts of the Chittagong Division, viz. Chittagong, Tipperah, and Bullooh, the fixed Dates for which have been already advertised under the authority of the Commissioner of that Division.



No. DCXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 617.

Misc. DEPT.

Act IV of 1840
for preventing af-
frays.

January 25, 1842.—No. 2.

WITH reference to the annexed extracts from a Dispatch from the Honorable the Court of Directors and from a Resolution of the Supreme Government, I am directed by the Sudder Board of Revenue to request

that you will report,—so far as you may have had opportunities of observation, upon the working in your Division of Act IV. of 1840 for preventing affrays concerning the possession of lands.

Circular, No. 617.
Jan. 25, 1842.

EXTRACT.

Legislative Letter of 4th May (No. 13) of 1840.
(8 to 13) Act IV. of 1840 for preventing affrays concerning the possession of land.

Para. 4. We shall be anxious to learn that the Provisions of Act IV. of 1840 have proved successful in promoting the very desirable and important objects in view.

RESOLUTION.

Paragraph 4. Are desirous of being informed whether Act IV. of 1840 has worked successfully.

1. Ordered that the Governments of Bengal and the N. W. Provinces be requested to obtain and furnish reports of the working of the Provisions of Act IV. of 1840.

No. DCXVIII.

TO THE COMMISSIONERS OF REVENUE.

February 9, 1842.—No. 3.

I AM directed by the Sudder Board of Revenue to request that you will report at an early date the result of the sales held under Act XII. of 1841 on the 21st or 28th of January, in the several Districts of your Division in the following form :

No. 618.
Misc. DEPT.
Result of Sales
under new law.

NAME OF DISTRICT.	Number of Mehals Sold.			Jumma of Mehals Sold.			Amount Sale Price.		
	Purchased on acct. of Govt.	Purchased by Individuals.	Total.	Purchased on acct. of Govt.	Purchased by Individuals.	Total.	Purchased on acct. of Govt.	Purchased by Individuals.	Total.

Circular, No. 619.
Feb. 9, 1842.

No. DCXIX.

TO THE COMMISSIONERS OF REVENUE.

February 9, 1842.—No. 4.

No 619.

MISC. DEPT.

Accounts to be relieved from khas balances and Seer Mehals with real Jumma to be distinguished from those the Jumma of which is only conjectural.

I AM directed by the Sudder Board of Revenue to transmit for your information and guidance the accompanying extract from the orders of Government, No. 125, dated 18th ultimo, in reply to the Board's report on the operations in the Jessore Division for the year 1840-41.

2 In conformity with these orders you will have the goodness to issue the necessary instructions for immediately relieving the accounts of the several Collectors and Superintendents in your Division of all Khas balances up to 1246 B. S. ; and you will see that the remanent balances of 1247 are in like manner written off before the preparation of the Returns for 1841-42

3. You will give and enforce a heedful attention to the instructions contained in the 8th para. of the Government orders, and you will be careful that the number of Seer Mehals, the demand against which is framed on a real Jumma, be distinguished in future returns from those in which the Jumma is merely conjectural.

EXTRACT FROM THE ORDERS OF GOVERNMENT, No. 125, DATED 18TH JANUARY 1842.

Para. 4. Two things have for many years rendered these two important statements in a great degree unavailing to the Government.

First. That the Jumma or demand of the year is for the most part quite conjectural, and generally very wide of the truth; and *secondly* that the accounts are needlessly swelled by accumulations of old balances calculated upon nominal Jummas, and therefore almost entirely irrecoverable.

5. The attention of the Board has, year by year, been directed to these points, especially the latter, and a little progress has here and there been made in improving them, but it is evident that by the means hitherto used, no complete reform will be effected. Before a balance can be written off, however old and hopeless it may be, the Local Officer must make a tedious investigation into its history, and give a detailed report in English of all its circumstances. And reports of this kind, if the Local Officers ever find time to make them, have after all to be re-examined and reported on by other authorities in succession. Hence it has naturally come to pass that the outstanding or Bakya balances under heads A. and B. amount in each Division to enormous sums, such for instance as 14,26,240 Rupees in the report for the Jessore Division now under

consideration, and they not only cumber the accounts and make it impossible to tell whether a Collector is doing good or bad service, but hang for ever over the heads of the Ryots interfering with their exertions for current payment, and giving to interested underlings a perpetual means of extortion and annoyance.

6. It may very safely be taken for granted in a Government Khass Mehal or in a resumed Mehal managed by Government, that so much of the bonâ fide demand of the year as is not recovered during the first quarter of the following year, or at farthest during the first two quarters, is with few exceptions irrecoverable, or if it be subsequently recovered, that it is usually at the expense of the prosperity of the estate concerned, and at the hazard of ruining the Ryots, if this be so, whether the demand of the year is bonâ fide and formed upon actual data, it must be much more inconvenient in all respects to continue these perpetual balances, when they arise as in the present case out of conjectural and estimated demands, seldom it may be presumed lower than the truth, and for the most part far above it.

7. If for Mehals so circumstanced, and as a commencement of a new system, a whole year be given for collecting the remaining balance of a preceding year, the Governor is satisfied that all older balances may with very trifling exceptions, be safely and wisely struck out of the accounts without further question, and in that conviction his Lordship is pleased to direct that, with such exceptions as on special grounds shown in each case by the local authorities, the Board may think fit to direct, all outstanding Bukya balances of the operation reports under heads A. and B. of an older date than the year preceding the current year, be written off the accounts, and all attempt at collecting them at once prohibited. And that in future the same be done at the commencement of each official year (with such exceptions as may be especially ordered as above) and so as that there may never be in future (except such special items) any balance in the Statements A. and B. of older date than the year preceding the current year.

8. In regard to the conjectural Jummas the Governor desires that it be made a special instruction to the Commissioners that they without delay cause the Local Officers to revise and amend the statement of ascertained and estimated Jumma under heads A. and B., and to furnish to them a concise tabular statement of the revision, to be by them examined, and if correct, confirmed. But that as far as possible, *estimated* Jummas be got rid of, and the statements framed upon actual Jummaabundees, for forming which every successive year of collection in management in a Mehal must furnish improved means. The Commissioners should report to the Board, and the Board to the Government, the completion of this work, and they should be urged to bring it to conclusion as speedily as possible.

Circular, No. 620.
Feb. 21, 1842.

No. DCXX.

TO THE COMMISSIONERS OF REVENUE.

February 21, 1842.—No. 5.

No. 620.
MISC. DEPT.
Assessment of
alluvial formations.

I AM directed by the Sudder Board of Revenue to request that you will report your sentiments on the points specified in para. 18 of the annexed extract from orders of Government, relative to the assessment of alluvial formations.

2. With your report, you will have the goodness to furnish a statement shewing—1st, the actual loss sustained by Government during the last ten years, in the several Districts of your Division, from abatements of Jumma in consequence of diluvian; and 2dly, the gain which has accrued to Government during the same period, from the assessment of new alluvial lands.

EXTRACT FROM ORDERS OF GOVERNMENT, DATED 4TH JANUARY 1842, No. 79.

Para. 17. The subject of river churs should, His Lordship conceives, undergo a careful examination. Upon the system at present followed, there would seem to be no probable end to the harassing litigation of Government against its zemindars, which has already so long continued. The reports of the Board now under consideration, shew after so many years and so many suits decided, an enormous quantity of alluvion yet in dispute, the suits concerning which, though already far beyond the means of the existing agency, are sure to increase in every succeeding year. Much of what is now done after long years of litigation, is often rendered useless by a sudden change in a river, which may produce at the same time new churs, and new causes of law suits; and the people are exposed to frequent extortion by spies and enemies.

18. The Board's enquiries should be directed—*first*, to the question whether it be necessary to prevent loss to the Government by diluvian, that it should have the power of assessing all alluvion; *secondly*, if it be on that or any other account necessary to assess alluvion as it forms, whether a more prompt and inexpensive, and a less harassing mode than the present could not be devised and adopted.

19. The Board will, of course, call on the Commissioners for their assistance in framing their report on this important subject, and Mr. Ricketts will also be requested to furnish his opinion upon it.

No. DCXXI.

Circular, No. 621,
Feb 23, 1842

TO THE COMMISSIONERS OF REVENUE

February 23, 1842.—No. 6.

I AM directed by the Sudder Board of Revenue to forward for your information, and for communication to the Resumption Officers within your jurisdiction, the accompanying extract from a letter addressed to the Secretary to Government in the Revenue Department, No. 556, under date 7th December last, together with a copy of the order, passed by the Right Honorable the Governor of Bengal, No. 168, under date 1st instant regarding the identification of lands supposed to be held rent-free previously to any decree of resumption: being passed

No 121
Misc DEPT
Identification of
lands supposed to
be held rent-free
previously to
decree of resumption

EXTRACT FROM A LETTER TO THE SECRETARY TO GOVERNMENT
IN THE REVENUE DEPARTMENT, No. 556, UNDER DATE 7TH DE-
CEMBER 1841

1. Sec. 7, Regulation II. of 1819 requires that in all cases of Towfeer and albivion a full and particular enquiry into the circumstances and condition of the land at the period of the Decennial Settlement shall be instituted previous to a decree for assessment and it is obvious that such an enquiry cannot be made without, not only local identification,

* Vide C O Application, but also survey and measurement.* This section however does not apply to ordinary lakhiraj cases, and in these therefore the necessity for identification previously to decision must depend entirely upon the nature of the suit

5. If the Lakhirajdar appears, produces his title-deeds, admits his possession of the lands recorded in those deeds, and *bona fide* defends the suit, there is every reason to suppose that the lands so recorded are really held rent-free by him and in such a case there would seem to be no necessity for local enquiry and identification previous to decision. If however the Lakhirajdar appears but has no title-deeds, and seems disposed to admit the claim of Government, much caution is necessary in receiving his evidence as to the fact of his being in possession inasmuch as a nominal defendant will of course be very glad to settle at half jumma for lands which either never belonged to him or from which he has been ejected by others, and in these cases the Board would prefer a local enquiry as to the fact of possession before any decision is given.—If the defendant's statement is true he will point out the lands immediately, and no expense or delay worth mentioning need be incurred. If his statement is false much trouble and expense will be saved either by abandoning the suit, or by instituting it at once against the party in possession, as may appear most expedient.

6. In all undefended cases the Board consider local investigation previous to decision to be absolutely necessary, as the system of resuming lands upon no better

Circular, No. 621.
Feb. 23, 1842.

grounds than an entry in a Taidad cannot lead to any but the most mischievous results. Frequently the statement in the Taidad is erroneous or insufficient, but even when correct the lands must in almost every instance have passed into the possession of some person other than the party there named, and that person not being a party to the suit the decree is a dead letter. In all these cases the lands must be identified before the cases can be decided.

**EXTRACT FROM THE PROCEEDINGS OF THE RIGHT HONORABLE THE
GOVERNOR OF BENGAL IN THE REVENUE DEPARTMENT, UNDER
DATE THE 1ST FEBRUARY 1842.**

Read the following documents regarding the instructions proposed to be issued to the Resumption Officers for the identification of lands previous to resumption. Letter No. 556, from Secretary Sudder Board of Revenue, dated 7th December 1841.

To Secretary Sudder Board of Revenue, No. 37, dated 28th December 1841.

To Special Commissioners of Cuttack, Sylhet, Patna, Chittagong, Calcutta and Moorshedabad, dated the 28th December 1841.

From Special Commissioner Moorshedabad, No. 24, dated 17th January 1842.

Ditto ditto of Patna, No. 330, dated ditto.

Ditto Commissioners of Chittagong, No. 4, dated ditto.

Ditto Officiating Special Commissioner of Sylhet, No. 2, dated 20th January 1842.

The Governor is of opinion that the Rules proposed by the Board may properly be adopted, with this modification, that the word "identification" be taken to mean the ascertaining that there really exists such a tenure as is to be litigated, and the ascertaining of the possessor. But there need not, his Lordship thinks, be any measurement or ascertainment of boundaries previous to a decree.

Ordered, that a copy of this Resolution be communicated to the Sudder Board of Revenue and to the Special Commissioners respectively for their information.



No. DCXXII.

TO THE COMMISSIONERS OF REVENUE

No 622.
Misc Darr.

February 23, 1842.—No. 7.

Payment of arrears of revenue into any other but the Treasury of the district in which Estates are situated not sufficient to exempt Estates from Sale.

WITH reference to the provisions of Section VI Act XII of 1841, I am directed by the Sudder Board of Revenue, to request that you will instruct the Collectors of your Division, to cause it to be generally understood by all parties who pay their revenue into any other treasury than that of the District in which their estates are situated, that it is incumbent on them

to give in the bill of exchange, chulan, or receipt granted by the Collector at whose treasury payment is made, to the treasury of the District to which their estates respectively belong, on or before the day preceding the fixed day of Sale, and that the mere payment of arrears at the receiving treasury on or before the day above specified, without such receipt duly presented at the Treasury of their own District, will not be sufficient to exempt their estates from sale.

Circular, No. 622.
Feb. 23, 1842.



No. DCXXIII.

TO THE COMMISSIONERS OF REVENUE.

April 25, 1842.—No. 8.

THE Sudder Board of Revenue having submitted to the consideration of the Right Honorable the Governor a set of revised Rules of Practice for the guidance of the Board and of Commissioners, His Lordship was pleased to declare his opinion that the Rules would “be improved by extending them so as to serve also for the guidance of Collectors, and that the opportunity might well be taken for prescribing anew with such alterations as may be required, the forms and statements to be furnished periodically by all Revenue Officers.” His Lordship also desired “that the opinions of the Revenue Commissioners and of such of the Collectors as may be well qualified to give advice on the subject, should be taken.”

2. In obedience to these instructions the Board request that you will forward copies of this Circular to such of your subordinates as you may deem proper, requiring them to state their opinions as to what Rules, if any, should be prescribed for the guidance of Collectors, and what changes may advantageously be made in the periodical returns at present in use, and that you will submit their replies, together with your own suggestions, on the whole subject for the Board's consideration.

No. 623.
MISC. DEPT.

Commissioners and their subordinates required to give their opinions on Rules of Practice and Periodical Returns.



No. DCXXIV.

TO THE COMMISSIONERS OF REVENUE.

April 27, 1842.—No. 9.

IN compliance with a suggestion of the Court of Sudder Dewanny Adawlut, the Sudder Board of Revenue desire me to request that you will

No. 624.
MISC. DEPT.

Sales for arrears of revenue distinct from Sales in exe-

Circular, No. 624.
April 27, 1842.

Execution of decrees of
Court

bring to the notice of the Collectors of your Division that the new Sale Law (as indeed was the case with Regulation XI. of 1822) has reference only to arrears of Government revenue, or other claims of Government recoverable as arrears of revenue, and that the rules in force for the sale

* See also Regulation XII of 1796 and
C O. No 25, September 20th 1841

of lands in execution of decrees of Court are those prescribed in Regulation XLV. 1793 *



No. DCXXV.

TO THE COMMISSIONERS OF REVENUE.

April 30, 1842 — No. 10

No. 625.
Misc. Dept
Commissioners'
authority sufficient
to write off uncol-
lected khas balanc-
ces

WITH reference to Circular Orders, No. 4, dated 9th February I am directed by the Sudder Board of Revenue to inform you that the sanction of the Commissioner will be sufficient authority for the Collectors, or Khas Mehal Officers, to write off their accounts, at the end of each year the uncollected Khas balances of the year preceding. In asking for this sanction, it will not be necessary for the Collector (or other Officer) to submit any detailed explanation of the several items, unless such explanation shall be specially required by the Commissioner



No. DCXXVI.

TO THE COMMISSIONERS OF REVENUE

April 27, 1842 — No. 11.

No. 626
Misc. Dept.
Government Securities to be received as deposits at such value as to cover the amount for which such deposits are made.

I AM directed by the Sudder Board of Revenue to request that you will intimate to the Collectors and independent Deputy Collectors of your Division, that when Government Securities are taken as deposit under Section XV. Act XII. of 1841, they must be received at such value as will be sufficient if brought to sale, to meet the amount for which they are deposited. Collectors will of course understand that Government Securities are not a legal tender in payment of purchase money or of any public demand, they are receivable only in deposit to secure a certain amount, which must be paid, when due in the legal currency of the country

Orders of Government of India
in the Financial Department, 23d
March 1842

No. DCXXVII.

Circular, No. 627.
April 29, 1842

TO THE COMMISSIONERS OF REVENUE.

April 29, 1842.—No. 12.

WITH reference to Circular Order, dated 28th August 1840, No. 33, and in order to secure uniformity of practice in regard to the revision exercised by Collectors over the proceedings of their Uncovenanted Deputies in Summary Suits for rent, the Sudder Board of Revenue in accordance with a suggestion made by Government, request that you will direct the attention of the Collectors in your Division to the following rule.

“ The Circular of the 28th August 1840 does not render it necessary for Collectors to admit as a matter of course all Petitions of Appeal that may be presented to them against Summary decisions by their Deputies. A Collector, looking to the Monthly Returns of his Deputies, will occasionally call for cases and revise them, and though he may sometimes be induced by the statements of a Petition to call for the case to which it relates, he will never consider himself obliged to proceed in the appeal, merely because a petition is presented. He will take care to watch attentively the proceedings of his subordinates, and he will be guided in the extent of his revisions chiefly by the degree of confidence which he may repose in their probity and discretion ”

No 627
Misc. DEPT.

Uniformity of
practice in regard
to revision exer-
cised by Collectors
over the proceed-
ings of their sub-
ordinates in Sum-
mary Suits.



No. DCXXVIII.

TO THE COMMISSIONERS OF REVENUE.

May 18, 1842.—No. 13.

I AM directed by the Sudder Board of Revenue to request that after each day fixed for the Sale of Estates for arrears of revenue under Section 3, Act XII. of 1841, you will submit a statement of the Sales made in your Division in the form prescribed by Circular Orders, dated the 9th February last, No. 3.

2. There must be separate entries for settled Estates sold for arrears of current revenue under the general provisions of Section 3, and for Estates not permanently settled, Estates attached by order of Court and

No 628.
Misc. DEPT

Sales of Estates
measures to be ob-
served

Circular, No. 628.
May. 18, 1842.

* Classes 1st, 2d and 4th,
Section VIII.

Estates sold for old arrears,* which require special advertisement under Section VIII. whether these latter Sales are held on the ordinary fixed days, or on any other intermediate dates.

3. You will instruct the Collectors that the process prescribed in Section VIII. is to be observed in the case of all Mehals, the Settlements of which have not been confirmed, such Mehals being held to be included in the class of Estates not permanently Settled.

4. Sales of rights and interests for the recovery of any demand other than arrears of the Estate sold,† must also be entered under a separate head.

† Classes 3d and 5th,
Section VIII.



No. DCXXIX.

TO THE COMMISSIONERS OF REVENUE.

May 11, 1842.—No. 14.

No. 629
Misc. Dept.
Periodical Land
Revenue Returns,
instructions re-
garding

I AM directed by the Sudder Board of Revenue to transmit for your information and guidance Copy of a Circular issued by the Revenue Accountant to Collectors, under date the 30th ultimo, relative to a change which it has been determined to adopt in the periodical Land Revenue Returns.

2. The revised forms circulated by the Revenue Accountant have been prepared by that Officer in communication with, and under the direction of the Board, and the objects contemplated in the modifications which have been introduced are explained in the annexed extract from the Board's address to Government, dated 26th February last, No. 78.

3. The present form of Quarterly Towjee submitted by Collectors to Commissioners, and by Commissioners to the Board is abolished ;—and instead of it the Commissioners will henceforth receive from the Collec-

* Monthly Hal Towjee, Quarterly Bu-
ky Towjee, Quarterly Statement of Col-
lections from Mehals not on the Towjee.

tors duplicates of the Returns noted on the margin.* It was at first determined to have a quarterly rather than a monthly Hal Towjee ; but as the realization of the Revenue will henceforth depend upon the occurrence of the Sale days fixed under Section 3, Act XII. of 1841, it has on further consideration been deemed expedient to retain the monthly form heretofore required for the Accountant's Office. The Collectors, however, will be

expected to furnish explanatory remarks, and the Commissioners to record resolutions, only on the returns of those months in which sale days may occur..

Circular, No. 629.
May 11, 1842.

4. Copies of the Resolutions thus recorded and of the Resolutions passed by the Commissioners on the several quarterly returns above specified, will be forwarded by them for the information of the Board. The figured statements will be furnished to the Board from the Office of the Revenue Accountant.

5. Besides these monthly and quarterly returns the Commissioners will be expected to examine and pass Resolutions on the Annual "Explanatory arrangement of Balances," and the "Detailed Register of Balances due by Revenue Defaulters." For this purpose they will require the Collectors to send them their office copies of those statements as soon as the returns have been prepared and dispatched to the Revenue Accountant

6. You will have the goodness to intimate to the Collectors, that as by the modifications now prescribed the returns will be very much reduced in bulk, and the labor of preparing them in consequence greatly diminished, they will be expected to submit them in future by the prescribed dates; and that it will be the duty of the Board to bring any failure in this respect, which may be reported to them by the Revenue Accountant, to the immediate notice of Government

7 The half-yearly return of Balances due from defaulters prescribed by Circular Orders, dated the 4th December 1839, No 32, will of course be no longer required.

8. I am desired to add that for purposes of check in the Office of account, it is necessary that in all re-settlement of *Rent Roll* Mehals, the former as well as the revised jumma should be communicated to the Accountant. You will accordingly have the goodness to add a column containing this information in the quarterly return of Confirmed Settlements required by Circular Orders, dated 27th October 1837, No. 78,

CIRCULAR.

Government having been pleased to direct under the orders quoted in the margin, and for the purposes specified below a modification of the present forms of Land Revenue Returns; they have under the guidance of the Sudder Board of Revenue accordingly undergone in this office, the necessary revision; and the revised forms having been sanctioned by the Board, as intimated in Mr. Secretary Currie's letter to this Department of the 26th February last, I now beg to send them as per subjoined list, with a request

In Mr. Secretary Halliday's Letters to the Sudder Board of Revenue dated as follows. No. 483, of 13th April 1841, 1899. 19th October 1841.

Circular. No. 629.
May 11, 1842.

that you will be pleased to adopt them in the preparation of your returns for the ensuing official year.

2. The following are the reasons which have led to the present revision of the forms of Land Revenue Returns :

1st. The practical establishment of the principle, that the Revenue Accountant is the proper Officer who should supply to the superior authorities all returns based on the land revenue accounts.

2nd. The supplying this Office with the means of ascertaining and checking the collections and charges appertaining to Khas Mehals on and off the regular District Rent Roll.

3d. The obviating the necessity of Collectors preparing a separate set of accounts and statements for the use of Commissioners on principles different from those upon which the accounts and statements that are rendered to this Office are framed, and the preventing thereby the occurrence of discrepancies.

4th. The abridging the labors of Collectors in the preparation of their Land Revenue Returns with the view to ensure their completion and dispatch by the dates fixed for their transmission.

3. I now proceed to annex the list of forms above alluded to, prefacing it with such general remarks and instructions, and embodying in it such particular remarks in reference to each return as appear to me to be necessary.

GENERAL REMARKS AND INSTRUCTIONS.

1st. With reference to Khas Mehals on the Towjee the gross collections in excess of their Towjee jumma are to be credited at once by Collectors in their treasury accounts of 1842-1843 and subsequent years, under the head, subordinate to profit and loss of " Surplus Collections from Khas Mehals on the Towjee ;" and with reference to Khas Mehals *not* on the Towjee, the *entire gross* collections are to be credited by Collectors in their treasury accounts under the head and subordinate to profit and loss, of gross collections from Khas Mehals not on the Towjee."

2nd. The mofussil charges of collection from Khas Mehals, being charges incurred by *Government*, are to be debited in the aggregate, by Collectors in their *treasury accounts* of 1842-43, and subsequent years on the authority of bills passed by Commissioners, immediately on credit being afforded for the collections on account of which the charges may have been incurred, and such portion of the charges as may remain *unpaid* in the month in which it may have been *debited* is to be written back and retained, pending disbursement, at credit of *deposits*. But as these charges are not charges upon *Government* revenue, they should not be debited under " Revenue Charges General," but under a separate head of " Mofussil Charges of Khas Mehal Collections," subordinate to the general head of profit and loss.

The Commissioners were vested by orders of the Government—dated the 13th April 1841, with authority to pass charges of collection on Khas Mehals not exceeding in the aggregate 10 per cent. on the joint collections of the year.

Circular, No. 629.
May 11, 1842.

3rd. On the date that each of the monthly, quarterly, and annual returns specified in the list is dispatched to this office, a copy thereof, or the original draft as may be most convenient, should also be submitted by each Collector to the Commissioner of his Division.

Mehals permanently settled paying a jumma not exceeding 100 Rs.
Mehals attached by order of judicial authorities.

4th. The classification of the estates has been extended in the revised forms as compared with the forms hitherto in use from 4 to 6 heads. The two additional heads are noted in the margin. This extension of classification is required by the Board for administrative purposes.

4. Whenever in regard to *demand* an *English* month is specified in any heading in the forms, the Bengally or Fusly month is understood, unless a settlement should, in any instance, have been made according to the English months. Thus if the heading in the returns of a Collector in the Province of Bengal, runs, Demand from May 1842 to April 1843, the demand meant is the aggregate of the 12 kists from *Bysack* to *Choit*.

5. The Mehalwarry details though useful yet not being absolutely necessary for the purposes of the Revenue Accountant or the Board, are hereafter, with a view to relieve Collectors, to be omitted from all the annual accounts, except the explanatory arrangement of Bukya Balances, but the Accountant has been authorised to call, if necessary upon Collectors to furnish him once in every five years for the purposes of reference and, record, with a detailed Jumma Wassil Bakee of all the revenue paying estates in each District. The Mehalwarry details in the explanatory arrangement are required by the Board for administrative purposes.

6. A new return has been prescribed in the revised forms, viz. a Register of Balances due by Land Revenue Defaulters. The necessity for such a return originates in the fact of balances remaining due after the sale of estates, sold for arrears of revenue, not being any longer debitable to the estates sold, but to the late *proprietors* of the estates. The same remark applies to balances due on lapsed or cancelled farming leases. Hitherto however they have been improperly retained in the Towjees against the *estates*. All balances of this nature therefore that may now be on the Towjees, are to be altogether written off the Towjees of 1842-43 and transferred to the Defaulters' Register.

7. The 6 head in the classification of Mehals in the revised returns "Mehals held khass or of which the revised Jumma has not been confirmed" it is necessary to explain is intended to embrace all Mehals of which the Jumma borne on the Towjee has ceased to represent the *real* demand.

8. The forms now prescribed are to be understood as at present only *experimentally* adopted.

LIST.

- No. 1. Abstract of the Settlement and Kistbundy of the Annanl Jumma or demand on account of Land Revenue.
No. 2. Monthly Hall Towjee.

Vide General Instructions No. 4. To be despatched on the 15th May of the year to which it appertains.

Vide with reference to demand General Instructions.

Circular, No. 629.
May 11, 1842.

No. 4. Date of Despatch the 15th of the month succeeding that to which the return appertains.

At foot of this statement is a memorandum of actual and estimated demand and of actual collections of Khas Mehals. The memorandum is required by the Board for the purpose of ascertaining the *actual* results of Khas Mehals on the Towjee; for it will be recollected that these estates are borne on the Towjee at their *former* settlement Jummas, consequently their demand as shewn in the *body* of the Towjee is *nominal*, and their net collections when they happen to *exceed* the Towjee demand are shewn in the body of the account *in part* only, because they are shewn only to such extent as will cover the Towjee demand hence the necessity for the memorandum to shew *actual* results.

No. 3. Quarterly Bukya Towjee. To be despatched on the 10th of the first month of the succeeding quarter.

No. 4. Comparative Statement of Annual Jumma or demand of Land Revenue. The chief modification of this return consists in the exhibition in it of the former and present official year's Jumma of estates re-settled. To be despatched in all May of the ensuing year of account.

No. 5. Jumma Wassil Bakce. A new column has been prescribed in this statement for the exhibition of balances due by revenue defaulters, which are in future to be altogether written off the rent-roll and to be transferred to a separate register. Mehalwarry details omitted. Statement to be despatched in all May of the ensuing year of account.

No 6. Annual Bukya Towjee. Ditto ditto ditto.

No. 7. Explanatory arrangement of Balances. Mehalwarry details necessary—see General Instructions, No. 5. To be despatched in all May of the ensuing year of account.

No. 8. Detailed Register of Balances due by defaulters. See General Instructions, No 6. To be despatched in all May of the ensuing year of account.

No. 1. Quarterly Statement of collection of Mehals not on the Towjee. See General Instructions No. 1 and 2. To be despatched on the 10th of the first month of the succeeding quarter.
No. 2. Quarterly Statement of charges of Collections of Do.

EXTRACT FROM THE BOARD'S ADDRESS TO GOVERNMENT, DATED 26th FEBRUARY 1842. No 78.

Part of Para. 2d. The forms now to be introduced involve only a slight modification of the existing system. The object of that modification is two-fold; 1st, to assimilate, or rather to identify the returns required by the superior Revenue Authorities with those furnished to the Accountant; and 2dly, to lighten the labours of the Collectors' Offices by the abolition of all unnecessary details.

3d. In pursuance of the first object the Monthly Towjees heretofore furnished to the Accountant, and the Quarterly Towjees submitted to the Board will be discontinued; and, instead of them, Quarterly Towjees, Hall and Bukya, will be prepared in duplicate and submitted simultaneously to the Accountant and to the Commissioners. The Board will get a figured statement from the Accountant, and the Commissioners will

be required to submit to the Board a copy of their Resolutions, on the Towjee of each District. In furtherance of the second object, the Mehalwarry detail in the annual Jumma Wassil Bakee and Bukya Towjee will be dispensed with, the only document, in which the Mchalwarry details are to be retained, being the explanatory arrangement of the Bukya balance. The nature and use of this return sufficiently indicate the necessity of its being prepared in detail: it is a most valuable document for administrative purposes, and when duly examined by the Superior Authorities will be an effectual check on the accumulation of arrears; as those Mehals, and those only, are entered in it, against which a balance may have been outstanding for a longer period than twelve months.

Circular, No. 629.
May 11, 1842.

No. DCXXX.

TO THE COMMISSIONERS OF REVENUE.

May 18, 1842.—No. 15.

IN continuation of Circular Order, dated 1st April 1840, No. 16, I am directed by the Sudder Board of Revenue to communicate for the information and guidance of the several Revenue Authorities in your Division, that it has been held by the Courts of Sudder Dewanny and Nizamut Adawlut that parties, whether prosecutors or defendants, and witnesses, in any case before any Court of Justice, are exempt from arrest under Civil Process while in attendance on, or going to, or returning from such Court.

No. 630.
MISC. DEPT.

Prosecutors, Defendants, and Witnesses exempt from arrest under Civil Process whilst in attendance on going to or returning from S. D. and N. Adawlut.

No. DCXXXI.

TO THE COMMISSIONERS OF REVENUE.

May 25, 1842.—No. 16.

IN compliance with an Order of the Honorable Court of Directors, communicated to the Sudder Board by the Secretary to Government, Revenue Department, under date the 2nd instant, No. 526, I am desired to intimate for the guidance of the several Revenue Authorities in your Division that Uncovenanted Deputy Collectors, Treasurers, and other Native Revenue Officers are prohibited from engaging in any commercial transactions within the Districts in which they may be employed.

No. 631.
MISC. DEPT.

Deputy Collectors, Treasurers, and other Native Revenue Officers prohibited from engaging in commercial transactions in Districts in which they are employed.

Circular, No. 632.
June 1, 1842.

No. DCXXXII.

TO THE COMMISSIONERS OF REVENUE.

No. 632.
Misc. DEPT.

June 1, 1842.—No. 17.

Native Revenue
Officers dismissed
for misconduct.

THE Government, in accordance with orders of the Honorable Court of Directors having desired that a Register shall be kept in this Office of all cases in which Native Revenue Officers may be dismissed from the Public Service for misconduct, I am directed by the Sudder Board of Revenue to request that all such instances of dismissal, whether occurring in your own Office, or in those of your subordinates, may be reported for entry in the Register.



No. DCXXXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 633.
Misc. DEPT.

June 1, 1842.—No. 18.

Abrogates Cir-
cular Order 623.

I AM directed by the Sudder Board of Revenue to inform you that they will dispense, for the present, with a return to the requisition contained in the Circular Order of the 25th April last, No. 8.

2. You will have the goodness to make a corresponding intimation to any of your subordinates whom you may have called on for their opinions.



No. DCXXXIV.

TO THE COMMISSIONERS OF REVENUE.

No. 634.
Misc. DEPT.

July 20, 1842.—No. 19.

Carriage cattle
means of procur-
ing.

I AM directed by the Sudder Board of Revenue to send you the annexed copy of a letter from Mr. Secretary Halliday, under date the 4th instant, No. 861, and its enclosures, and to request that after consulting your subordinates, and obtaining their replies, you will submit them together with your own opinion on the subject referred to for transmission to Government.

**LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL
IN THE JUDICIAL DEPARTMENT TO THE SECRETARY TO THE
SUDDER BOARD OF REVENUE.**

Circular, No. 634.
July 20, 1842.

I am directed by the Honorable the Deputy Governor of Bengal to transmit herewith for the information of the Board, copy of a communication from the Junior Secretary to the Government of India with the Governor General (No. 25 of the 23d ultimo and two accompaniments), relative to a method adopted in the Cawnpore District for procuring carriage cattle, &c. for the purposes of Government.

2. Although the plan is not literally applicable here, in all its parts, the Deputy Governor considers it capable of being modified, so as to suit circumstances, and it will then be in all probability, extensively useful. The Board are accordingly desired to circulate copies of the correspondence among their subordinates, and invite suggestions on the whole subject of providing and supplying carriage for troops, &c. and after the Board shall have received their replies they will be pleased to submit them together with their own recommendations for the consideration of Government.

**LETTER FROM THE JUNIOR SECRETARY TO GOVERNMENT OF INDIA
WITH THE GOVERNOR GENERAL TO THE SECRETARY TO GOVERNMENT
JUDICIAL DEPARTMENT.**

From Secretary N. W. P. dated 7th June, No. 1065. In transmitting for the information of his Honor the Deputy Governor of Bengal the annexed correspondence with the Government of Agra relating to the procuring of carriage cattle, &c. I am desired by the Governor General to request that you will draw his Honor's attention to the question of adopting Mr. Craigie's suggestions, in the Bengal Provinces, so far as may seem fit and be locally practicable.

**LETTER FROM THE JUNIOR SECRETARY TO GOVERNMENT OF INDIA
WITH THE GOVERNOR GENERAL TO THE SECRETARY TO LIEUTENANT
GOVERNOR NORTH WESTERN PROVINCES.**

I have the honor to acknowledge the receipt of your despatch, dated 7th instant. No. 1,065 submitting certain suggestions by the Officiating Magistrate of Cawnpore on the provision of carriage, and in reply am directed to state, that the Governor General entirely coincides in the opinion expressed by his Honor the Lieutenant Governor in regard to those suggestions and approves the circulation of them.

**LETTER TO THE SECRETARY TO GOVERNMENT OF INDIA, JUDICIAL
DEPARTMENT, WITH THE GOVERNOR GENERAL.**

I am directed by the Honorable the Lieutenant Governor to request that you will submit for the consideration of the Right Honorable the Governor General, the annexed extract, paragraph 27 of a letter, No. 31, dated the 16th February 1842, from Mr. J. A. Craigie, late Acting Magistrate of Cawnpore, to the address of the Commissioner Alla-

Circular, No. 634.
July 20, 1842.

habad Division, which contains some very judicious remarks on the provision of carriage, such as are calculated to prove of extensive relief to the country. His Honor deems the suggestions therein embraced worthy of adoption, and deserving of the widest circulation in the Districts and Divisions of the Lower Provinces.

EXTRACT FROM A REPORT FROM OFFICIATING MAGISTRATE OF
ZILLAH CAWNPORE.

Carriage 27. But I fear that I may be tedious and will offer one point more only for your perusal. The crying evil of the inadequacy of means for providing carriage to any extent, without (not to say permitting but certainly) winking at the harsh measures resorted to by thannadars, viz. seizing triple the number required, extorting handsome douceurs from the more respectable not to press their carts, and to a smaller amount from the less wealthy, to release theirs after impressment, &c. &c. modes of proceeding too well known to require any detail, ending as they invariably do in the oppression of the people and the loss of Government who are eventually supplied with the very worst carriage in every village, has often attracted my notice, but in this District, where carriage to so great an extent is always in demand, no duty struck me as more imperative than the endeavor to ameliorate the system of supplying it. After a perusal of Regulations on this head, it seemed to me that there was no positive injunction for furnishing carts, through the Magistrate's Office, and that Officer need not indeed be applied to, unless the Collector failed. This was the chief difficulty to surmount, for unless I could throw the work into the Tehseeldar's hands I had little hope of succeeding with an underpaid body with one of whose chief sources of gain I was about to interfere. On the 27th of March, then, I transferred this duty to the Collector's Office and immediately called for returns of the carts and bullocks in each Tehseeldaree to be registered, and there are in the District

	1,153	1-bullock carts.
	927	3-do. do.
	8,003	2-do. do.
<hr/>		
Total,	10,083	
<hr/>		
	and 57,566	plough bullocks.
	19,906	cart bullocks.
<hr/>		
Total,	77,472	

Many of the plough bullocks can be used in carts. The bullocks in villages where there are no carts are not included in this statement. I pledged myself to the proprietors of the above never to call for more than one-fourth of their carts or cattle at once, never to draw on the same village again till every other village in the District had furnished its quota. Not to permit under any circumstances the impressment of carts by the

Circular, No. 634.
July 20, 1842.

Police or Commissariat (this last point caused great opposition and correspondence, but I brought the matter to issue by fining two men styling themselves Commissariat Chowdries five rupees, for as it had been customary for them to seize carts, I would not fine beyond a trifle to settle the question, adding that the next case should be seriously visited, the matter was referred to the Commissary General who sided with me); and to the Commissariat I promised to supply carriage when requisite, and have done so when called on. In return for these advantages I notified to the proprietors that no excuse for the non-provision of carriage would be listened to, as it was very improbable that one-fourth of the carriage in any village could not be supplied and when by any accident such might be the case, the zemindars must hire or borrow, that the supply, of bad carriage would not be allowed, and that any delay in furnishing it would be met with a severe fine under Section 2, Regulation VII. 1825. At first as is always the case with natives till they see that one is in earnest, there were deficiencies, but a fine followed so soon, that I have established the change completely, and all to whom I have spoken seem to approve of it. The merchant and traveller are not subject to the inconvenience and loss they formerly encountered (for the District bears its own burdens), while the residents of the zillah also are not deterred from bringing their marketable goods to the city in times of movement of troops. I append to this report one of the printed Perwannahs for carriage which are filled up in a few seconds, in it you may remark the Zemindar is addressed personally and not through the Tehseeldar (though the order goes through that Officer of course); the object of this is to save time, and to ensure regularity of demand according to the register which is kept with scrupulous care, and the Zemindar can only challenge the Register and is in no way in the power even of the Tehseeldar. On the obverse of the Perwannah, when he returns it, he must enter the names of the Assaunces whose carts he supplies, so that they also, when the village be again called on in rotation may complain against the Zemindar if he take them out of their turn. The witnesses who sign the return would be sufficient evidence on which to fine the Zemindar:—when I get warning long before the carriage be required, I send to the distant Pergunnahs, reserving the carriage of those neighbouring to the office for emergencies. This reform could not have been more fortunately timed than in last season, when the tide of demand never ebbed in consequence of the constant move of Troops, and in no one instance was a single cart rejected that I supplied. On the march of the 6th Native Infantry, whose orders were urgent, I was enabled to give the Commanding Officer, Lieutenant Colonel Eckford, 75 carts, and 224 bullocks at 48 hours warning, and he stated to me that he never marched with such good carriage. I could have doubled perhaps trebled, the quantity if requisite within the same time. The demand in this district is very heavy, but the supply fully equal to it, if either the system I have had the honor of explaining to you, or some other methodical one, which some of my successors may strike out, be adopted; and as there are 10,083 carts in the District, and the draw on them 1126 per annum, each cart will be required by Government, but once in nine years!! (the inconsiderable fraction less need not be noticed) and to determine this, I have taken last year as my standard, which is much above average,

Circular, No. 634.
July 20, 1842.

so that the tax will be even lighter. When proprietors send in Urzees stating that they have sold their carts (and not unfrequently they give a false statement that they may not be called on for carriage) I send the Urzee to the Tehseeldar to be checked, and the carts to be entered in the village to an inhabitant of which it may have been sold, who send an acknowledgment of having purchased it, and were the same system in vogue in adjoining Districts, a notification would of course be sent to the Collector and the register be kept correctly. Added to this, the register should be revised every second or third year.

Having transferred this duty to the Collector's Office it ought perhaps to have been reported from thence, but I have introduced the subject here as it is always treated and acted on as a magisterial function though I think erroneously.



No. DCXXXV.

TO THE COMMISSIONERS OF REVENUE.

August 10, 1842.—No. 20.

No. 635.
Misc. DEPT.
New Rules of
Practice.

I AM directed by the Sudder Board of Revenue to send you, for your information and guidance, and for circulation to your subordinates, a new set of Rules of Practice, passed by the Honorable the Deputy Governor, under date the 27th June last, in supercession of the Rules hitherto in force.

2. You will observe that, under the new Rules, all Settlements are to be disposed of primarily by the Collectors and Commissioners respectively. In the present advanced state of the Resumption and Settlement Operations, it is not expected that the effect of Rules 8 and 10, will be to impose, generally, any excess of labor on the Commissioners; but if in any Division the case should be otherwise, the Board, on sufficient cause being shewn, will be prepared to recommend that such Collectors and Settlement Officers as may appear duly qualified, be vested with the extended powers provided for by Rule 11.

3. The Board are fully sensible that many of the Officers, below the grade of Collector, now employed on Settlement duty, may very safely be entrusted with the power of confirming temporary Settlements under Rule 7. You will, of course, report the names of any Officers whom you may consider it expedient to invest with that power.

4. You will be careful to notice the points in which the respective functions of the Board and the Commissioners, as heretofore exercised,

are modified by the present Rules. You will understand that the revised Rule regarding resumption appeals, circulated under date the 8th January 1839, is superseded.

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5. You will be furnished with Forms for the several Periodical Returns specified in Rule 33, and for the Statements required for the Accountant's Office by Rules 7, 8, 10, 11, and 15, as soon as they can be supplied by the Lithographic Press;—and the Superintendent of the Press will be directed to observe the precise form and size of paper now prescribed in supplying all future Indents. Much trouble and expense, I am desired to observe, is occasioned by Officers indenting for forms of Statements, &c. of the same general purport, but with immaterial variations in the details of the columns, and size of the paper. The Board have requested the Revenue Accountant to furnish the Lithographic Press with a general standard form for all Periodical Returns submitted to his Office; and you are requested to submit to the Board (for the same purpose) a similar form of each Return required by you from the Collectors.

6. The Board deem this a fitting opportunity to circulate to the Collectors subordinate to them, extracts from a Circular Letter of the Sudder Board at Allahabad, dated 25th August 1835, prescribing Rules for the systematic employment and instruction of the Junior Officers of the Revenue Department. These Rules were drawn up with especial reference to the union of the offices of Collector and Magistrate in the Western Provinces; but they are applicable with some very slight exceptions to Collectors, and their Assistants, throughout the Provinces. You will consider the injunctions in the last paragraph as addressed to yourself, and you will be careful, in your periodical or occasional tours, to see that the spirit of these Rules is duly observed by your subordinates.

7. With the other Forms, you will receive a form for a Return of business performed in the Collectors' Offices to be submitted quarterly to the Commissioners. These Statements will assist in shewing how the Assistants are employed, and also what use is made of the Deputy Collectors under Regulation IX. of 1833.

RULES.

1. Commissioners of Revenue, except as may be otherwise specially provided by any Regulations or Act of the Government, or by the Rules herein after prescribed,

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shall exercise all the powers and authority vested in the Board of Revenue, at the date of the passing of Regulation I. 1829.

II. The Sudder Board of Revenue shall be competent, with or without appeal, to call for, revise, alter, or report to Government, upon any proceeding of a subordinate revenue authority not made final by Law.

III. It shall not be requisite for a Commissioner, in forwarding any proceedings for the orders of the Sudder Board, to make a report in English, unless it be expressly called for by the Board.

IV. The Board shall report to Government any case decided by them, on which the Commissioner, dissatisfied with the Board's decision, may desire a reference to higher authority.

V. The Commissioners of Revenue shall report, for the Board's information, all cases of deficiency in a Collector's Treasury, and all Circular instructions which they may deem it necessary to issue for the guidance of their subordinates. The Sudder Board will refer, for the orders of Government, all matters of general interest and importance, which they may consider to require the notice or the orders of Government.

VI. All matters coming to the Board, unless otherwise ordered by the Government, shall be ordinarily referred to both Members, and be disposed of according to their concurrent opinion. If they do not agree, the question shall be referred to Government.

Settlements

VII. Collectors shall have authority to confirm all temporary Settlements of a Jumma not exceeding 200 Rupees per annum, subject to an appeal to the Commissioner; or to his revision without appeal. The power of confirmation here given to Collectors, shall not extend to Deputy Collectors or other Officers making Settlements below the rank of Collector, without the special authority of Government. Officers exercising this power will submit to the Commissioner and to the Revenue Accountant, Tabular Statements of Settlements confirmed, in such form as the Board may prescribe.

VIII. Commissioners shall have authority to confirm all temporary Settlements of a Jumma exceeding 200 Rupees per annum, subject to an appeal to the Board, or to the Board's revision without appeal. Commissioners will transmit to the Revenue Accountant's Office, Statements of all Settlements confirmed under this Rule.

IX. Collectors shall be competent to annul all leases or temporary Settlements on the default of the farmers or proprietors, and if the jumma or rent be not more than 200 Rupees, to make arrangements for the future management of the Mehals as they may deem proper, subject to the revision of the Commissioners, but without any report to those Officers. Collectors will give regular information to the Accountant of their proceedings under this Rule. If the jumma or rent be more than 200 Rupees, they shall report to Commissioners as at present.

X. Commissioners shall have authority to confirm all permanent Settlements, subject to an appeal to the Board, or to the Board's revision without appeal. They will make statements of all such confirmations to the Revenue Accountant's Office.

XI. Authority to confirm permanent Settlements of inconsiderable jummas will

in special cases be granted by Government to a Collector or Settlement Officer, on the recommendation of the Board. Circular, No. 635.
Aug. 10, 1842.

XII. Orders of revision passed by a Commissioner or by the Board respectively, upon a temporary or permanent Settlement, confirmed by any Subordinate Officer, shall not take effect until the expiration of the revenue year within which they are passed, unless they be for the diminution of the rent or jumma or otherwise for the benefit of the party settled with by the subordinate authority, or unless it be necessary to give them immediate effect for the redress of manifest fraud.

Abatement of Jumma and removal of Mehals from Towjee under this section to be included in Annual Statement. See G. O. No. 868, dated 28th August 1843.

Board empowered to expunge from Towjee, all Mehals untraceable from whatever cause. See G. O. No. 1137, dated 28th December 1843.

Note.—This authority may be construed to extend to double Resumptions.

XIII. In cases of farms and temporary Settlements, the Sudder Board shall be competent to grant an abatement of jumma when rendered necessary, by loss of lands from diluvian or by other similar cause, and in like manner when a Mehal, whether temporarily or permanently settled, shall have been entirely washed away, the Sudder Board, on the fact

of its non-existence being satisfactorily ascertained, shall be competent to direct its removal from the Towjee, making a statement of each case, for the information of Government and the Officers of Account.

XIV. The Sudder Board shall be competent to authorize the remission of all balances which they may consider irrecoverable, furnishing periodical statements of the same, for the eventual sanction of Government, and giving due information to the Revenue Accountant's Office. But no remission of the current demand of revenue, on the ground of calamity of season or other cause, shall be granted, except in estates held Khass, without the express authority of Government previously obtained.

Remission of Balances.

XV. Commissioners shall be competent to sanction—without reference to the Board—the remission of balances in estates held Khass, as also of all merely nominal balances, consisting of the difference between the actual demand and the jumma borne on the Towjee. They will make regular statements to the Revenue Accountant of their proceedings under this Rule.

Refunds of Collections from Mehals relinquished by Special Commissioner together with Interest at 6 per cent. to be authorized by Board under this section and included in one quarterly Report. See G. O. No. 868, dated 28th August 1843.

XVI. The Sudder Board shall be competent to authorize as heretofore the refund, with interest at 6 per cent. of collections made from Mehals, erroneously resumed and relinquished, under the orders

of a competent authority; as also the refund of all sums paid by the proprietors of recently settled Mehals, in excess of the jumma eventually fixed—on final confirmation of the Settlements, and the payment of all compensations to Maliks for loss of settlement in Badshahee tenures settled with Mafeedars under Rule VI. of the Badshahee Rules. They will make regular statements to the Revenue Accountant of their proceedings under this Rule.

Compensation and Refunds.

Including refunds of any sums duly credited to "Land Revenue" or not. See G. O. No. 526, dated 17th May 1843.

XVII. The Sudder Board on the Report of the Commissioners, shall be competent as heretofore,

to sanction the refund of payments of every description connected with the Land Revenue

Circular, No. 635. Department, not exceeding 500 Rupees in each case, when from the circumstances laid before them, they may consider such refund to be just and necessary.
 Aug. 10, 1842.

Malikana.

XVIII. In the case of estates held Khass or let in farm, Commissioners shall be competent to authorize the payment to the disseized proprietors of Malikana to an extent not exceeding ten per cent. on the net collections paid into the Government Treasury. Commissioners will report periodically, to the Board, all payments authorized under this Rule.

Court of Wards. See G. O. No. 614, dated 5th June 1843.

XIX. The Commissioners of Revenue shall exercise all the powers vested by the Regulations in the Court of Wards. Provided, however, that, if a Commissioner shall wish to apply the surplus receipts, arising from any estate under the Court's management, to the purchase of landed property, or to invest it in any other manner than in Government Securities, he shall report the circumstances of the case for the orders of the Sudder Board.

Suits in the Civil Courts.

XX. On a petition of Suit, preferred in a Civil Court, against a Collector of Land Revenue or other European Officer, subject to the authority of a Commissioner, for any act done in his official capacity, being referred by the Judge of the Court to the Commissioner, that Officer, provided the relief sought can be afforded by disallowing or reversing the Act or Order complained of, may grant such redress at his discretion, provided it be within his legal competence. But if it be not within his competence or in case redress cannot be so afforded, the Commissioner shall, if he be of opinion that the claim should be allowed or compromised, report the case for the orders of the Sudder Board.

XXI. If the Commissioner shall be of opinion, that the party should be left to prosecute his claim, in the Civil Court, he shall submit a full Report for the information of the Sudder Board, who in their capacity of Superintendent and Remembrancer of Legal Affairs, will issue such instructions as they may deem proper.

XXII. In the prosecution and defence of Original Suits or Appeals, in which Government may be a party, in the Zillah Courts, the Commissioner of Revenue shall exercise the power and authority of the Board of Revenue, but no decision which may be passed by a Lower Court, shall be appealed to the Sudder Dewanny Adawlut without the sanction of the Sudder Board, by whom, in the event of an appeal being preferred, the proceedings will be conducted.

Pensions.

Hereditary Pensions under this Section to be reported in an annual statement. See G. O. No. 868, dated 28th August 1843.

XXIII. The Sudder Board are competent to sanction the continuance of Hereditary Pensions, where the hereditary title has been already recognized by Government or decreed by a competent Court of Justice, or where the Pension is of a permanent nature under Section 4, Regulation XXII. of 1806. The Board will report each case of sanction, under this Rule, for the information of Government.

XXIV. The Sudder Board will report to Government for decision, any cases in which at the recommendation of the Local Commissioner or otherwise, they may be of opinion, on the decease of a Life Pensioner, that the Pension or any part thereof should

be continued to the heirs of the deceased, in consideration of any claims they may have upon the Government, or other sufficient grounds.

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XXV. The Sudder Board of Revenue shall be competent, on sufficient cause shewn, to order restoration to incumbents of Pensions, which have lapsed, owing to the non-attendance of the Pensioners for a period of twelve months.

The power conferred by this Sec. extends only to Ordinary Revenue charges. See G. O. No. 60, dated 9th Jan. 1844.

XXVI. The Sudder Board and Commissioners of Revenue respectively are competent to pass contingent charges incurred by their subordinates to the extent of 500 Rupees.

Contingent Charges.

Every description of Law charges except those mentioned under Sec. XVI. to be sanctioned under this Rule and to be reported in one Annual Statement. See G. O. No. 868, dated 28th August, 1843.

XXVII. The Sudder Board of Revenue is competent to authorize any disbursements ordered by a regular decree of a Court of Justice, and to sanction the adjustment in the Collector's Accounts

Disbursements by Decrees of Civil Court and Law Charges.

of advances on account of law charges, when such advances prove irrecoverable, either from the Suit being decided against Government, or from the death or poverty of the parties, reporting the same for the information of Government.

XXVIII. The authority of the Commissioner shall be sufficient for the adjustment in the Collector's accounts of advances of diet allowance to revenue defaulters, which may be found to be irrecoverable.

Advances of Diet Allowance.

XXIX. The Commissioners of Revenue are restricted from authorizing Tuquvee Advances without the authority of the Sudder Board.

Tuquvee Advances.

XXX. No alteration shall be made in the number, designation, or Salaries of the fixed Establishment entertained in any Office under the authority of the Sudder Board, without the sanction of the Board, and no increase of aggregate expense shall be allowed, without the sanction of Government.

Establishments.

XXXI. The Commissioners of Revenue will authorize, without reference to the Sudder Board, such temporary Establishments of Native Officers, as may be necessary, for the measurement of lands, previous to Settlement, and will determine the scale of remuneration to be paid to such Officers.

XXXII. The Commissioners of Revenue shall also be competent to authorize the entertainment of the necessary Establishment for the partition of any Estate, and to fix the amount of remuneration to be allowed, furnishing Periodical Statements of such Establishments for the eventual sanction of the Sudder Board.

XXXIII. The Commissioners will submit to the Sudder Board, and the Sudder Board to Government, the following

Periodical Statements.

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PERIODICAL STATEMENTS.

Nature of Return.	By Commis- sioners to Board.	By Board to Government.	
Settlements confirmed by Commissioners,	Quarterly,	Annually,	Old.
Remissions of Revenue granted by Board, .....	.....	Quarterly,	New.
Refunds by Order of Board, .....	.....	Do.	Old.
Malikana payments ordered by Commissioners,	Quarterly,	.....	New.
Prisoners confined for Government demands,	Do.	Annually,	Old.
Sales for arrears of Revenue,	Do.	Do.	New.
Cases under Regulations II. 1819, and III. 1828,	Do.	Quarterly,	Old.
Suits in Civil Court in which Government is a party,	Annually,	Annually,	Do.
General Statement of Ward's Estates,	Do.	.....	Do.
Butwarrah Establishments,	Quarterly,	.....	New.
Operation Returns,	Annually,	Annually,	Old.
Irrecoverable Balances,	Do.	.....	Do.
Revision of Securities of Officers entrusted with public money,	Do.	.....	Do.
Statement of business performed in Commissioner's Office,	Quarterly.	.....	New.

XXXIV. It is to be clearly understood that the above Rules of practice do not affect the power of Government to call for, revise, and alter any thing, order, or proceeding of any Revenue Authority, not made final by Law.

(Signed) F. J. HALIDAY,

Sery. to the Govt. of Bengal.

FORT WILLIAM, the 27th June, 1842.

EXTRACT FROM A LETTER FROM THE ACTING SECRETARY OF THE
SUDDER BOARD OF REVENUE AT ALLAHABAD.

2. It must be premised that it is essential to the success of the plan that the Collector himself should regularly attend his Public Office; a point of duty, which the Board doubt not you are already careful to enforce, and which any Commissioner must be held directly responsible for, should he suffer those under his authority to neglect.

3. The next essential is that the Collector should require that his Assistants regularly attend office, and it is the duty of the Commissioner to see and know that the Collector does require the regular attendance of the Assistants in office, during office hours, to enforce the performance of this duty, should the Collector neglect it, and if necessary, to report any failure, after due warning given, to the Sudder Board.

4. The Collector himself and his Assistants being each in his own place in office, the next matter is the distribution of business.

5. It is the object of Government that the Collector and Magistrate should retain in his own hand the general superintendence and conduct of every Department of his office, and should prescribe the principles on which his subordinates are to conduct their duties in the same way, as it is the duty of the Commissioner to lay down the general rules and principles for the Collector's guidance.

6. The Collector then is to maintain his position as the controlling Head and spring of action of every department of his office. He is not to make a transfer in perpetuity of any branch of his duty. The time which he gives to the actual transaction of business should be reserved for matters of the greatest moment, none of which in any Department, should be disposed of except under his cognizance and approval. At the same time he is to be far from taking up the childish, but the Board fear too prevalent, notion that every matter connected with his office is of too great importance to be committed to any other than himself; it is incumbent on him to have just confidence in his Junior Officers—there are few men to whom public business appears easy at first sight. But one case well understood, serves as a rule and guide to an hundred, and when young men are judiciously brought forward, and can have the benefit of the advice of an experienced senior whenever required, there are few cases of common occurrence which may not safely be left to their management. It is a melancholy sight to see a man delaying the march of business, harassing with hopeless expectation those who have concerns to transact with his office, and blighting the rising prospects of the Junior Service, by weakly and pertinaciously imagining that no one but himself can perform office duties. Nor is it intended, as the Board believe many Collectors suppose, that they should revise all the orders given by their Assistants. When there is more work than can well be done once, it is idle to do the least important portion twice, and all the benefit of relief from details is lost. Ten minutes occupied in hearing from an Assistant the abstract of his operations, and correcting or settling his views will more benefit him and the public than days spent in revising his work in his absence.

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7. The real mode in which the Head of the Department is to derive aid from the Junior Officers and is to do his own duty to the Public by teaching his subordinates to perform theirs, is by making a due distribution of work to each according to his ability, explaining the principles on which it is to be performed, holding the subordinates to their responsibility for its due performance, affording every facility of reference to himself, and cheerfully assisting with his advice on all occasions of difficulty.

8. I am directed to explain somewhat more in detail the mode in which the sketch above given, may be filled up.

9. The Collector and Magistrate may, for instance, assign to an Assistant the Revenue management of a certain Tehsildaree or the Police of one or more Thanahs or both. In the same way, he may commit to one the conduct of the Abkaree Department, or he may assign to the same Assistant all of these several duties within a limited tract, say the extent of one Tehsildaree, and may give him the trial of the Foujdaree and Revenue Cases within the same tract. The Collector will, of course, apportion the nature and extent of the duty assigned to each, according to the ability and experience of the party. But he is not to set aside any one, on the ground of youth and inexperience, or to employ him on the mere pretence of signing and correcting papers. Every one is to have a substantive duty assigned him, and to be held responsible for its careful performance.

10. In assigning one or more of those Departments of duty where the officer is

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young and without experience, the Collector should require, that the Assistant should take a note of each matter which comes before him and of the order passed by him upon it, and the first duty of every day should be to Report to the Collector from his notes what cases were tried on the preceding day and what orders were passed on them. The Collector should encourage the Assistant always to have recourse to him in all cases of doubt, and should require that in any case of importance, the Assistant should verbally state the case and obtain his opinion before passing an order.

11. In the early part of an Assistant's career the Collector may find it expedient now and then to call for and examine a case from among those disposed of by the Assistant, in order to ascertain, how he performs his duty, and should verbally make to him any observations which may appear necessary. But as the Assistant acquires experience and the Collector is aware of his mode of transacting business this minute kind of surveillance may be altogether abandoned.

18. The Board are much concerned to believe, as observation has forced them to believe, that there are very few Districts in the country in which the Assistants are properly taught their duty, or are in fact acquainted with it. There is hardly a higher duty to the Public than that of instructing, guiding, and bringing forward the Junior Officers, and the Board believe that many of the Assistants themselves lament and complain of the useless idleness and unacquaintance with Public business to which they are condemned by the injudicious facility or culpable supineness or monopolizing tenaciousness of their immediate superiors in office. The Board rely on your using every exertion to introduce a better system, and enforce the adoption of the plan which I have sketched out, and at the time of your periodical visits to the Districts of your Division they will expect you to state in some detail, how far you find the Collectors acting up to the Board's expectations in this respect.



No. DCXXXVI.

TO THE COMMISSIONERS OF REVENUE.

August 27, 1842.—No. 21.

No 636.
Misc DEPT.
Docketting and
numbering of let-
ters

I AM directed by the Sudder Board of Revenue to transmit for the information of the several Revenue Officers of your Division Copy of a Letter from the Junior Secretary with the Governor General to the address of the Officiating Secretary to the Government of India; and to request that the instructions therein contained regarding the docketting and numbering of letters and enclosures may be duly observed.

FROM THE JUNIOR SECRETARY TO THE GOVERNMENT OF INDIA
WITH THE GOVERNOR GENERAL TO THE OFFICIATING SECRETARY
TO THE GOVERNMENT OF INDIA IN THE LEGISLATIVE,
JUDICIAL, AND REVENUE DEPARTMENTS.

Circular, No 636.
Aug. 27, 1842.

The Right Honorable the Governor General of India has directed me to request that you will, with the permission of the Hon'ble the President in Council, instruct all officers in communication with your Department to Docket their letters when addressing Government.—You will be pleased to observe the same rule on all occasions, as much inconvenience has been felt in the omission of this practice.

2. His Lordship not only requires all letters addressed to indicate by whom they are written with the dates and subjects and to have all their enclosures duly numbered, but also that the enclosures should have an endorsement in order to show the names of the writers, and the persons addressed, with the date and subject of each paper, as well as its number as an enclosure of the despatch.

3. A counterpart of this letter has been sent to the Secretary to the Lieutenant Governor North Western Provinces.



No. DCXXXVII.

TO THE COMMISSIONERS OF REVENUE.

September 7, 1842.—No. 22.

IT has been held by the Supreme Government in a letter to the Secretary to the Government of Bengal under date the 5th ultimo, that after an Estate has been put up and sold under Act XII. of 1841, if the purchaser should fail to make good the purchase money in the manner prescribed in Section XVI. it is incumbent on the Collector to proceed to a resale; and he is not at liberty to receive the arrears due from the defaulting proprietor in bar of such resale. The notification of resale is to be issued as provided in the forms prescribed by Section VIII. but it is not to contain any declaration regarding payment of arrears.

No. 637.
MISC DEPT.

Resale to be proceeded with if purchase money is not made good at time of Sale.

2 The Sudder Board of Revenue request that you will furnish the several Collectors of your Division with a Copy of these instructions for their information and guidance.

Circular, No. 638.
Sept. 7, 1842.

No. DCXXXVIII.

TO THE COMMISSIONERS OF REVENUE.

September 7, 1842.—No. 23.

No. 638.

Misc. Dept.

Practice of affix-
ing names of Hea-
then Deities to pub-
lic documents to be
discontinued.

THE Sudder Board of Revenue having observed that it has been a common practice in the Mofussil Courts and Offices to affix to all proceedings and processes the names of the Heathen Deities, and having learnt that the Court of Sudder Dewanny and Nizamut Adawlut has enjoined the discontinuance of the practice in the several Courts of Justice, are pleased to direct that the practice alluded to be in like manner discontinued in the Offices of the Revenue Authorities subject to their control

2. You will understand, and explain to your Subordinates, that this order is applicable only to proceedings held, and processes issued, by the Officers of Government ; and has no reference whatever to petitions, documents, or papers of any kind, which may be presented by individuals.



No. DCXXXIX.

TO THE COMMISSIONERS OF REVENUE.

September 14, 1842.—No 24.

No. 639.

Misc. Dept.

Discontinuance
of Resolutions by
Commissioners on
Collector's Tow-
jees.

WITH reference to para. 4 of Circular Order No 14, dated 11th May last, I am directed by the Sudder Board of Revenue to inform you that they have determined to dispense with the periodical submission of the resolutions recorded by Commissioners on the Collector's Towjees. They will call, when necessary, for the Towjee of any particular District in which the state of the collections, as shewn in the figured Statement of the Revenue Accountant, may appear to require explanation



No. DCXL.

TO THE COMMISSIONERS OF REVENUE.

October 26, 1842.—No. 25.

No. 640

Misc. Dept.

Forms—Periodi-
cal Returns

IN continuation of Circular Orders, No. 20, dated the 10th August last, I am now directed by the Sudder Board of Revenue to transmit the ac-

companying Lithographed Forms for the periodical Returns referred to in Rule 33 of the new Rules of Practice, as also of the Statement to be furnished by Collectors adverted to in para. 7th of the Circular Orders above quoted.

Circular, No. 640.
Oct. 26, 1842.

—❖❖❖—
No. DCXLI.

TO THE COMMISSIONERS OF REVENUE.

November 9, 1842.—No. 26.

I AM directed by the Sudder Board of Revenue to transmit for your information and for communication to your Subordinates, the accompanying Copy of the orders of Government, No. 1304, dated 24th ultimo, prescribing rules to be observed whenever it may be necessary that sales under Act XII of 1841, should be held by Uncovenanted Deputy Collectors.

No. 641.
Misc. DEPT.

Rules when sales
are held by Unco-
venanted Deputy
Collectors,

**LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL
TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.**

With reference to your letter No. 207 of the 6th June last, submitting, in consequence of a reference from Government, the Board's opinion on the power of Uncovenanted Deputy Collectors to hold sales under Act XII. of 1841, I am directed by the Hon'ble the Deputy Governor of Bengal to request that the following Rules may in future be observed on the subject.

2. No Uncovenanted Deputy Collector should be allowed to hold sales without express authority from Government in each instance, if there be time to obtain such authority. The application for authority should specify the name of the Deputy Collector who may have been selected for the purpose, and if there be more than one such officer in the District, the reasons for the selection.

3. If owing to urgent circumstances, the Commissioner, or in cases still more urgent, the Collector find it necessary to empower a Deputy Collector, without previous reference to higher authority, to hold sales under clause VI. Act XII. 1841, a report of the circumstances is immediately to be made, through the proper Channel, for the confirmation of Government.

Circular, No. 642.
Dec. 19, 1842.

No. DCXLII.

TO THE COMMISSIONERS OF REVENUE.

No. 642.
Misc. DEPT.

December 19, 1842.—No. 27.

Independent Deputy Collectors not competent to exercise powers described in Art. VII. of new Rules of Practice.

I AM directed by the Sudder Board of Revenue to notify that the Government have held that Independent Deputy Collectors, unless specially authorised by Government, are not competent to exercise the powers described in Art. VII. of the new Rules of Practice.



No. DCXLIII.

TO THE COMMISSIONERS OF REVENUE.

No. 643.
Mi-c. DEPT.

December 14, 1842.—No. 28.

Summary Suits—
decision of—when
Civil Courts are
closed.

I AM directed by the Sudder Board of Revenue to acquaint you for the information and guidance of the Collectors of your Division that a reference having been made to the Board relative to the propriety of Collectors deciding Summary Suits under Regulation VIII. of 1831, at periods when the Civil Courts are closed, the Board have held that such suits may be heard and decided at all times when the Office of the Collector is open for the dispatch of general business, but that it is incumbent on the Revenue Officers to exercise a sound discretion in regard to the dismissal of Suits for non-attendance of the parties at seasons when the regular Courts are closed and the transaction of Civil business is in a great measure suspended.



No. DCXLIV.

TO THE COMMISSIONERS OF REVENUE.

No. 644.
Misc. DEPT.

December 21, 1842.—No. 29.

Principle to be
observed in adjust-
ing deficiencies and
excesses in out-

UNDER orders from Government in the Revenue Department, dated 28th ultimo, No. 1451, the Sudder Board of Revenue have been pleased to direct the circulation of the enclosed Copy of a Letter from Mr. Secretary

Bushby to the Mint Committee, dated the 19th October, declaring the principle which is to be observed in the adjustment of deficiencies and excesses in the out-turn of remittances of Treasure to the Mint.

Circular, No. 644.
Dec. 21, 1842.

turn of remittances
to the Mint.

**LETTER FROM SECRETARY TO THE GOVERNMENT OF INDIA, TO
MINT COMMITTEE OF CALCUTTA.**

I am directed to acknowledge the receipt of your Secretary's Letter, No. 108, dated Financial Mint. the 8th ultimo, forwarding Copy of a letter from the Mint Master, with the information required by Government, in regard to the cause of the excess in the three Remittances from the Collector of Patna, mentioned in Para. 3 of that Officer's letter, dated the 15th June last, and reporting the amount in which the out-turn value of those three Remittances from Patna was greater than their Invoice value.

2. It appears with regard to these remittances, that though a number of base Coins was found with each of them the out-turn at the Mint exceeded the Invoice value.

3. This is easily explained, on referring to the different descriptions of the Rupees composing the remittances. It will be observed that the proportion of old standard Sicca Rupees is much greater in the Statement of the Mint out-turn than in the Invoice of the Remittance of the 20th December 1839; and in the Remittances of the 15th March 1840, and 24th June 1840, though the Invoices describe the whole of the Rupees to be new standard, there was a large quantity of old standard Sicca Rupees in both.

4. The excess Valuations which the Remittances obtained at the Mint were caused by the superior fineness of the old standard Sicca Rupee component, which was not only sufficient to cover all the loss, by base Coins found in the remittances, viz. Rupees 132.15.4 and a deficiency in tale of 18 pieces, but to yield a surplus of Rupees 153.1.3.

5. The President in Council has no objection, in the adjustment of Remittances to the Mint, between the Collector and the Mint Master, to allow the Native Treasurer, to have credit for an overplus in the out-turn of one despatch of Coins, as a set off against a deficiency in another despatch, where the overplus in one, and the deficiency in the other, is in the tale and weight, of the Coin, but where the excess value, as in the Patna Remittances referred to, is occasioned by a difference between the real and nominal value of the component Coins, the Native Treasurer cannot be permitted to benefit by such difference, further than as a set off against deficiency, in the particular despatch, the Government being content, if the full value is realized in consequence of over-fineness in a component part, to waive its claim on account of the particular deficiency, but not recognizing any right in the Treasurer to an over-value arising from such a cause.

6. His Honor in Council is not prepared to authorize a set of standard Weights, with Beam and Scales, to be supplied to the Collectors, in addition to those in constant use with a view to obtain a greater degree of accuracy in the Invoice of Remittances.

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VILLAGE Police in Khas Mehals, open to improvement—model for other Villages—Revenue authorities to co-operate heartily with Superintendent of Police. [Government Order, 17th November 1840.]	44	5th Dec. 1840.	158
Police, remuneration to—in Districts under Settlement—rules for.	18	19th June 1841.	173
WITNESSES, Prosecutors, or Defendants, in any case, before any Court of Justice, exempt from arrest under Civil Process. See Circular Order, 1st April 1840.	15	18th May 1842.	211
ZEMINDARS, Farmers and Manufacturers—European—British—report called for regarding, under certain heads.	30	3rd Nov. 1841.	190

APPENDIX.



.. ইংরেজী ১৮৪১ সাল ১২ স্বাদশ আইন।

ভারতবর্ষের ত্রিযুত গবর্নর জেনরল বাহাদুর হজুর কোম্পেন্সে ইংরেজী ১৮৪১ সালের ১৯ জুলাই তারিখে নীচের লিখিত আইন জারী করিলেন এবং তাহা সর্বসাধারণ লোককে জানাইবার নিমিত্তে প্রকাশ হইতেছে।

মালগুজারীর বাকী আদায়ের নিমিত্ত ভূমি নীলামের বিষয়ি বাঙ্গলা দেশের চলিত আইন শুধরিবার আইন।

[হেতুবাদ।]

১ ধারা।

যেহেতুক ভূমিসম্বন্ধীয় ব্যক্তিরদিগের উপকারের নিমিত্ত মালগুজারীর বাকী আদায়ের কারণ জমিদারীর সাময়িক নীলামের সংখ্যা নিরূপণ করিতে এবং এই বাকীর উপর সুদ ও জরীমানা লওয়া রহিত করিতে এবং যে মহালের সমুদয় ভূমির মালগুজারী নিয়মিত দিবসে বা নিয়মিত দিবসের পূর্বে না দেওয়া যায় সেই মহাল নিশ্চিত এবং প্রকাশিত সময়ে নীলাম করণের হুকুম করিতে এবং অন্য ২ প্রকারে ভূমির মালগুজারী আদায়করণার্থ আইন শুধরিতে উচিত বোধ হইল।

[রদহওয়া আইন।]

অতএব ইহাতে হুকুম হইল যে ১৭৯৩ সালের ১৪ আইনের ২ ধারা ও ১৭৯৪ সালের ৩ আইনের ২ ধারা এবং ৩৬ ও ৩৮ ধারাব্যতিরিক্ত ১৮২২ সালের ১১ আইন এবং ১৮৩০ সালের ৭ আইন রদ হইল কেবল উক্ত আইনের যে বিধির দ্বারা অন্য আইন বা আইনের কোন ভাগ রদ হইয়াছিল তাহা বহাল থাকিবেক।

[সুদ ও জরীমানা রহিত।]

২ ধারা।

আরো ইহাতে হুকুম হইল যে এ আইনের ৩৫ ধারার নিরূপিত তারিখের পর যে

ভূমির মালগুজারী বাকী পড়ে তাহার উপর কিছু সুদ বা জরীমানার দাওয়া হইবেক না ইতি ।

[নীলামের নিরূপিত দিবস ।]

৩ ধারা ।

..

এবং ইহাতে হুকুম হইল যে এই আইন জারী হওনের পর কলিকাতার সদর বোর্ড রেবিনিউর সাহেবেরা তাঁহারদের অধীন ইন্তমরারী জমা ধার্য হওয়া প্রত্যেক জিলা বা প্রদেশের বিষয়ে প্রতিবৎসরে যে ২ নিশ্চিত তারিখে মহাল বিক্রয়ের দ্বারা তাহার ভূমির মালগুজারীর বাকী আদায়করণের কার্য আরম্ভ হইবেক তাহা নিরূপণ করিবেন । এবং বোর্ডের সাহেবেরা এই নিরূপণ করা তারিখের সমাচার কলিকাতা গেজেটে প্রকাশ করিবেন । আরো প্রত্যেক জিলার কালেক্টর সাহেবের কিম্বা এই আইনক্রমে নীলামকরণের ক্ষমতাপ্রাপ্ত অন্য কোন কার্যকারকের কাছারীতে এবং জজ ও মাজিস্ট্রেট সাহেব এবং প্রধান সদর আমীন ও সদর আমীন ও সদর মুনসেফের কাছারীতে এই সমাচার প্রত্যেক জিলার চলিত ভাষায় ঘোষণা করিতে হুকুম দিবেন । এবং যে ২ তারিখ এই মত নিরূপণ হইবেক সেই ২ তারিখ এই বোর্ডের সাহেবেরা পূর্নোক্তমতে ইশ্তিহার ও এস্তেলাদেওনের দ্বারা পরিবর্তন না করিলে পরিবর্তন হইবেক না । এবং এই ইশ্তিহার ও এস্তেলা উক্তমতে প্রথমবার প্রকাশ হওনের পর যে বৎসরে নূতন তারিখ বা তারিখ সকল আমলে আসিবেক তাহার পূর্কের মালগুজারীসম্বন্ধীয় বৎসর সমাপ্ত না হওনের অনূন তিন মাস পূর্বে এই মত ইশ্তিহার ও এস্তেলা দিতে হইবেক । এবং নীলামের নিমিত্ত যে প্রত্যেক দিবস নিরূপিত হয় তাহার অনূন পূর্বে সমপূর্ণ ১৫ দিবসপর্যন্ত পূর্নোক্ত প্রত্যেক কাছারী ও আদালতে ইশ্তিহার লটকাওনের দ্বারা নিয়ত অন্য এক এস্তেলা দিতে হইবেক । এবং এই মিয়াদে মধ্য কালেক্টর সাহেব যে ২ মহালে বাকী পড়িয়াছে এবং প্রত্যেকের উপর যত টাকা বাকী আছে তাহার সমপূর্ণ বেওরা যত ব্যক্তি জানিতে চাহে তাহারদিগকে নিতান্ত দিবেন ইতি ।

[জমা ধার্য না হওয়া দেশে ও বারানসে বর্জিত কথা ।]

৪ ধারা ।

আরো ইহাতে হুকুম হইল যে ইন্তমরারী জমা যে ২ জিলাতে ধার্য হয় নাহি সেই ২ জিলায় এবং সুবে বারানসে ভূমির রাজস্বের বাকীর অথবা সরকারের অন্য দাওয়ার নিমিত্ত নীলাম করিতে হইলে প্রত্যেক নীলামের বিষয়ে সদর বোর্ড রেবিনিউর বিশেষ অধুমতি পূর্বে প্রাপ্ত না হওয়া গেলে কোন নীলাম হইবেক না ইতি ।

[বাকী এই কথার অর্থ।]

৫ ধারা।

এবং ইহাতে হুকুম হইল যে যেপ্রকার সন ধরিয়া কোন মহালের বন্দোবস্ত ও কিস্তীবন্দী হইয়াছিল সেই সনের কোন মাসের সমুদয় কিস্তী অথবা কিস্তীর কতক অংশ সেই বৎসরের তৎপর মাসের প্রথম তারিখে যদি না দেওয়া যায় তবে ঐ না দেওয়া টাকা রাজস্বের বাকী জ্ঞান হইবেক ইতি।

[বাকীপড়া সকল জমীদারী নীলাম হইবেক।]

৬ ধারা।

আরো ইহাতে হুকুম হইল যে পশ্চাৎ লিখিত বর্জিত বিষয়ব্যতিরেকে নীলামের নিরূপিত দিবসের পূর্ষ দিবস সূর্যাস্ত সময়ে যে সকল ভূমির মালগুজারী বাকী থাকে তাহা ঐ নিরূপিত দিবসে অথবা পশ্চাৎ লিখিতমতে তাহার পর দিবস বা দিবসসকলে কালেক্টর সাহেবের অথবা নীলামের বিষয়ে কালেক্টর সাহেবের যে ক্ষমতা আছে সরকারহইতে সেই ক্ষমতাপ্রাপ্ত অন্য কার্যকারকের সাক্ষাৎ নীলামে ধরা যাইবেক এবং যে ব্যক্তি অধিক ডাকে তাহাকে বিক্রয় করা যাইবেক। এবং নীলামের নিরূপিত দিবসের পূর্ষ দিবস সূর্যাস্ত সময়ের পর খাজানার টাকা দেওয়া গেলে অথবা দিবার প্রস্তাব হইলে তাহাতে ঐ নীলামের সময়ে অথবা তাহার পরে নীলামের নিবারণ অথবা প্রতিবন্ধক হইবেক না ইতি।

[কমীকরণ এবং জমাখরচে ভুক্তিয়া লওনের দাওয়া।]

৭ ধারা।

এবং ইহাতে হুকুম হইল যে মালগুজারীর কমী বা মাকহুওনের বিষয়ে যে কোন দাওয়া থাকে তাহা যদি সরকারের হুকুমানুসারে মঞ্জুর না হইয়া থাকে তবে ঐ দাওয়ার দ্বারা অথবা সরকারের স্থানে বাকীদারের কোন দাওয়ার দ্বারা কিম্বা সরকারের সহিত মোকদ্দমাকরণের কোন কারণ বা অনুমান হওয়া কোন কারণের দ্বারা ঐ নীলাম নিবারণ হইতে পারিবেক না এবং তৎপ্রযুক্ত এই আইনানুসারে হওয়া নীলাম অসিদ্ধ হইতে পারিবেক না কিম্বা অসিদ্ধ হইবার যোগ্য হইবেক না। এবং যাহাতে বাকীপড়া টাকা অথবা তাহার কোন ভাগ প্রচুরমতে পরিশোধ হইতে পারে এমনত বাকীদারের টাকা কালেক্টর সাহেবের হাতে আছে এই ওজরে নীলাম নিবারণ হইতে পারিবেক না কিম্বা এই আইনানুসারে হওয়া নীলাম অসিদ্ধ বা অসিদ্ধ হইবার যোগ্য হইতে পারিবেক না। কিন্তু যদি ঐ টাকা বিনা বিরোধে কেবল বাকীদারের নামে লেখা থাকে এবং যদি

বাকীদার উপযুক্ত সময়ের মধ্যে দরখাস্ত করিলে পর কালেক্টর সাহেব ঐ টাকা ঐ মহালের নামে জমা করিতে জুটি করিয়াছিলেন অথবা অপ্রচুর কারণে তাহা অস্বীকার করিয়াছিলেন তবে তাহাতে নীলাম নিবারণ হইতে পারে এবং এই আইনক্রমে হওয়া নীলাম রদ হইতে বা রদ হইবার যোগ্য হইতে পারে ইতি।

[বর্জিত বিষয়।]

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৮ ধারা।

কিন্তু ইহাতে হুকুম হইল যে এক এস্তেলানামাতে বাকী টাকার অথবা দাওয়ার প্রকার ও সংখ্যা বিশেষরূপে জিলার চলিত ভাষায় লেখাইয়া নীলামের তারিখ অপেক্ষা সমপূর্ণ পোনের দিনের কম না হয় এত পূর্বে ঐ এস্তেলানামা কালেক্টর সাহেবের কি উক্তমত ক্ষমতাপন্ন অন্য যে কোন কার্য্যকারকের দ্বারা নীলাম হইবেক তাহার কাছারীতে এবং ইশতিহার হওয়া ভূমি যে জজ সাহেবের এলাকায় থাকে সেই সাহেবের কাছারীতে ও জিলার সমস্ত প্রধান সদর আমীন এবং সদর আমীন ও মনসেফদিগের কাছারীতে এবং এস্তেলানামাসম্বন্ধীয় জমীদারী বা জমীদারীর অংশ যে পোলীসের এলাকায় থাকে সেই এলাকার পোলীসের থানায় এবং জমীদারীর মালের কাছারীতে কি জমীদারীতে সকল লোকের দৃষ্টিগোচর কোন স্থানে লটকাইয়া না দেওয়া গেলে নীচের লিখিত প্রকার বাকী বা দাওয়া আদায়করণের কারণ কোন জমীদারী নীলাম হইবেক না। উক্ত যে কার্য্যকারকের কাছারীতে ঐ এস্তেলানামা ঘোষণা হয় তাহার এক রসীদ দিয়া ঐ ঘোষণা হওয়া জ্ঞাত করিবেন এবং জমীদারীতে প্রকাশহওনের প্রমাণ ঐ কর্ম্মে নিযুক্ত পেয়াদা বা অন্য ব্যক্তি দিবেন। এবং ঐ এস্তেলাতে ইহা জ্ঞাত করা যাইবেক যে নীলামের নিরূপিত দিবসের পূর্বে দিন সূর্যাস্তের পর বাকী বা দাওয়ার টাকা দেওয়া গেলে বা দিবার প্রস্তাব হইলে তাহাতে নীলামের সময়ে বা তাহার পরে নীলামের নিবারণ বা ব্যাঘাত হইতে পারিবেক না ইতি।

বিশেষতঃ প্রথম। ইন্তুমরারী জমা ধার্য্য না হওয়া জমীদারীর বাকী অথবা সেইরূপ জমীদারী নীলামের দ্বারা যে বাকী আদায় করিতে হয় তাহা।

দ্বিতীয়। হালের অথবা তাহার পূর্বে বৎসরের ছাড়া বাকী।

তৃতীয়। যে জমীদারী বিক্রয় হইবেক তাহাছাড়া অন্য জমীদারীর বাকী।

চতুর্থ। আদালতের কার্য্যকারকেরদের হুকুমক্রমে যে মহাল জোক হইয়াছে তাহার বাকী।

পঞ্চম। তাগাবী বা পুলবন্দীর বিষয়ে পাওনা বাকী টাকা অথবা অন্য যে কোন দাওয়া ভূমির রাজস্বের বিষয়ে না হইয়া ভূমির রাজস্বের বাকী আদায়করণের নিয়মানুসারে আদায় হইতে পারে তাহা।

[মালিকভিন্ন অন্য ব্যক্তির টাকা দেওন।]

৯ ধারা।

এবং ইহাতে হুকুম হইল যে নীলামের নিরূপিত দিবসের পূর্বে দিবস সূর্য্যোস্তের পূর্বে কোন ক্ষমতায় বা কীপড়া জমীদারীর মালিকব্যতিরিক্ত অন্য কোন ব্যক্তির স্থানে এই জমীদারীর বিষয়ে পাওনা মালগুজারীর বাকী টাকা কালেক্টর সাহেব আমানৎ স্বরূপ লইতে পারেন এবং যদি সূর্য্যোস্তের পূর্বে এই জমীদারীর মালিক এই বাকী টাকা পরিশোধ না করিয়া থাকে তবে এই আমানতী টাকা সূর্য্যাস্ত সময়ের এই জমীদারীর হিসাবে জমা করিবেন। এবং যে ব্যক্তির এই আমানৎকরা টাকা পূর্ব্বোক্তমতে জমীদারীর হিসাবে জমা করা যায় সেই ব্যক্তি যদি এই জমীদারী কি তাহার কোন অংশের দখল পাইবার নিমিত্ত দেওয়ানী আদালতে উপস্থিতথাকা কোন মোকদ্দমায় ফরিয়াদী হয় তবে যে জিলার মধ্যে এই জমীদারী থাকে তাহার জজ সাহেব আপেলান্ট ও আসামীর স্থানে জামিন লওনের চলিত বিধি বহাল রাখিয়া এই জমীদারী কিছু কালের নিমিত্ত উক্ত ব্যক্তিকে দখল দেওয়াইতে হুকুম করিতে পারেন। এবং যে ব্যক্তির এই আমানৎকরা টাকা পূর্ব্বোক্তমতে জমা করা গিয়া থাকে সে ব্যক্তি যদ্যপি কোন ক্ষমতাপন্ন দেওয়ানী আদালতে এমন প্রমাণ দিতে পারে যে এই জমীদারীতে আমার যে সল্লক তাহা নীলামের দ্বারা বিধ্ব বা ক্ষতি হইতে পারিত অতএব তাহা বজায় রাখিবার নিমিত্ত আমি টাকা আমানৎ করিয়াছি তবে সে এই আমানতী টাকা সুদসমেত এই জমীদারীর মালিকের স্থানে আদায় করিতে পারিবেক ইতি।

[ওয়ার্ডসের এবং নাবালকের জমীদারী। রাজস্বের কার্য্যকারকের দ্বারা ক্রোক হওয়া জমীদারী। আদালতের দ্বারা ক্রোকহওয়া জমীদারী।]

১০ ধারা।

আরো ইহাতে হুকুম হইল যে কোর্ট ওয়ার্ডসের সাহেবদিগের তাহে জমীদারী থাকন সময়ে যে মালগুজারী বাকী পড়ে তাহা আদায়ের নিমিত্ত এই জমীদারী নীলামের যোগ্য হইবেক না। এবং যে জমীদারী এক কি ততোধিক নাবালকমাজেরি সল্লক্তি হয় এবং উত্তরাধিকারিত্বক্রমে তাহারি বা তাহারদেরি অর্শিয়াছে এবং তাহার বিষয় কোর্ট ওয়ার্ডসের বিজ্ঞাপনের নিমিত্ত কালেক্টর সাহেবকে জ্ঞাত করা গিয়াছিল কিন্তু ১৮২২ সালের ৩ আইনক্রমে কোর্ট ওয়ার্ডসের সাহেবেরা তাহার তত্ত্বাবধারণের ভার লন নাহি এই জমীদারী তাহার বা তাহারদের উত্তরাধিকারিত্বক্রমে হওনের পর তাহাতে যে মালগুজারী বাকী পড়ে তাহা আদায়ের নিমিত্ত এই এক কি ততোধিক নাবালক কি তাহারদের কোন এক জন সম্পূর্ণ অক্টাদশ বর্ষবয়স্ক না হওয়া পর্য্যন্ত বিক্রয় হইবেক না। এবং রাজস্বের কার্য্যকারকেরা আদালতের হুকুমব্যতিরেকে অন্য কোন প্রকারে যে কোন

জমীদারী জ্যোত করেন তাহা জ্যোত থাকন সময়ে বাকীপড়া মালগুজারীর নিমিত্তে নীলামের যোগ্য হইবেক না। এবং যে জমীদারী আদালতের হুকুমক্রমে রাজস্বের কার্য্যকারকের দ্বারা জ্যোত হইয়া থাকে তাহাতে জ্যোত থাকন সময়ে যে মালগুজারী বাকী পড়ে তাহা আদালতের নিমিত্ত যে বৎসরে ঐ বাকী পড়িল সেই বৎসরের শেষ না হইলে ঐ জমীদারী বিক্রয় হইবেক না ইতি।

[নীলাম ক্রমা। বিশেষ নিয়ম।]

১১ ধারা।

এবং ইহাতে হুকুম হইল যে কোন জমীদারীর নীলাম আরম্ভ হওনের পূর্বে কোন সময়ে কালেক্টর সাহেব ঐ জমীদারীর নীলাম ক্রমা করিতে পারেন। এবং সেই প্রকারে জমীদারীর নীলাম আরম্ভ হওনের পূর্বে কোন সময়ে রাজস্বের কমিস্যনর সাহেব কালেক্টর সাহেবকে প্রত্যেক গতিকে বিশেষ আজ্ঞা দিয়া ঐ জমীদারীর নীলাম ক্রমা করিতে পারেন। এবং কোন জমীদারীর বিষয়ে ক্রমার হুকুম প্রাপ্ত হওনের পর সেই জমীদারী নীলাম হইলে তাহা সিক হইবেক না। কিন্তু এই ধারাক্রমে হুকুম হইল যে এতরূপ ক্রমাকরণের কারণ কালেক্টর সাহেব অথবা কমিস্যনর সাহেব রীতিমত এক রূবকারীতে লিখিবেন। কিন্তু যদ্যপি নীলাম ক্রমাকরণের ঐ হুকুম কালেক্টর সাহেবের নিকটে পহুছনের পূর্বে নীলাম হইয়া গিয়া থাকে তবে কমিস্যনর সাহেব নীলাম ক্রমার যে হুকুম পাঠাইয়া ছিলেন তাহার দ্বারা ঐ নীলাম অসিক হইবেক না ইতি।

১২ ধারা।

এবং ইহাতে হুকুম হইল যে কালেক্টর সাহেবের অথবা সরকারহইতে নীলাম করণের ক্ষমতাপ্রাপ্ত অন্য কার্য্যকারকের দ্বারা জিলার সদর মোকামে ভূমির রাজস্বের কাছারীতে নীলাম সামান্যতঃ হইবেক কিন্তু যখন ভূমিসম্বন্ধীয় ব্যক্তির পক্ষে উপকারক বোধ হয় তখন সদর বোর্ডের সাহেবেরা ঐ কাছারীভিন্ন অন্য কোন স্থানে নীলাম করণের হুকুম দিতে পারেন ইতি।

[নীলাম বিলম্বকরণ।]

১৩ ধারা।

আরো ইহাতে হুকুম হইল যে পূর্বোক্তমতে নীলামের নিরূপিত দিন উপস্থিত হইলে যদ্যপি কালেক্টর সাহেব কি উক্তমত ক্ষমতাপন্ন অন্য কার্য্যকারক পীড়া কি পর্ষ অথবা অন্য কোন কারণপ্রযুক্ত নীলাম আরম্ভ করিতে না পারেন কিহা আরম্ভ করিয়া যদ্যপি

কোন কারণপ্রযুক্ত তাহা শেষ করিতে না পারেন তবে তাহার পরদিবস রবিবার না হইলে অথবা অন্য কোন পর্য্যায়ান্তরক বন্দের দিন নাহিলে পরদিন পর্য্যন্ত এই নীলাম বিলম্ব করিতে পারেন। এবং এইরূপ বিলম্ব করণের কারণ দৃষ্টকারীতে লিখিয়া তাহার নকল রেবিনিউর কমিশ্যনর সাহেবের সমীপে পাঠাইবেন ও এই বিলম্ব করণের সমাচার ইশতিহারনামাতে লেখাইয়া আপন কাছারীতে লটকাইয়া সকলকে জানাইবেন। এবং এইরূপে যেপর্য্যন্ত এই নীলাম আরম্ভ করিতে অথবা তাহা শেষ করিতে না পারেন সেইপর্য্যন্ত দিনদিন একপ্রকার কৰ্ম্ম করিবেন কিন্তু যদি এরূপে নীলাম বিলম্ব না হয় ও তাহা দ্রবকারীতে না লেখা যায় এবং তাহার সৎবাদ না দেওয়া যায় তবে নীলামের উক্তমত নিরূপিত দিবসেই প্রত্যেক নীলাম নিয়ত হইবেক ইতি।

[নীলামের ক্রম।]

১৪ ধারা।

এবং ইহাতে হুকুম হইল যে এই আইনের ৩ ধারার নীলামের নিরূপিত দিনে নীলাম একাদিক্রমে হইবেক অর্থাৎ নীলাম করিতে নিশ্চয়হওয়া যে জমিদারী এই জিলার ভৌমিতে অথবা কালেক্টর সাহেবের কাছারীতে ব্যবহৃত রেজিষ্টারের শেষ নম্বরে থাকে তাহা নীলামে প্রথম ধরা যাইবেক এবং ঐমতে একাদিক্রমে নীলাম হইবেক। এবং ঐ নম্বর অর্থাৎ সৎখ্যার ক্রম ব্যতিক্রম করিয়া কোন জমিদারী নীলামে ধরিয়। দিতে কোন কালেক্টর সাহেবের কি উক্তমত ক্ষমতাপন্ন কোন কার্য্য কারকের ক্ষমতা নাহি ইতি।

[ধরীদের বায়নার টাকা।]

১৫ ধারা।

আরো ইহাতে হুকুম হইল যে পূর্বেউক্তমতে জমিদারী নীলাম হইলে যে ব্যক্তি এই জমিদারীর ধরীদার নির্ধারিত হয় সেই ব্যক্তি তৎক্ষণাৎ অথবা নীলাম শেষহওনের পর কালেক্টর সাহেব যত শীঘ্র আবশ্যক বোধ করেন তাহার মধ্যে আপন ডাকের সৎখ্যার চতুর্থাংশ টাকা নগদ কি বাজাল ব্যাঙ্ক নোট অথবা এই ব্যাঙ্কের পোট বিল কিম্বা নাঁড়ামত দস্তখৎকরা কোম্পানির প্রোমিসরি নোট বায়নাররূপ দিবেক এবং এই বায়নার টাকা না দিলে এই জমিদারী তৎক্ষণাৎ নীলামে ধরা গিয়া বিক্রয় হইবে ইতি।

[ধরীদের অবশিষ্ট টাকা।]

১৬ ধারা।

এবং ইহাতে হুকুম হইল যে ক্ষেত্র যে দিবসে জমিদারী ধরীদ করে সেই দিবসের

পর ত্রিশতম দিন সূর্য্যাস্তের পূর্বে তাহার মূল্যের সমুদয় টাকা এই খরীদারের দিতে হইবেক। এবং যে দিবসে নীলাম হইয়া থাকে তাহা এই ত্রিশতম দিনের এক দিন গণ্য হইবেক। যদি এই ত্রিশতম দিবস বরিবার বা অন্য কোন পর্য্যনিমিত্তক বন্দের দিন হয় তবে ত্রিশতম দিবসের পর যে প্রথম দিবসে কাছারীতে কার্য্য হয় সেই দিবসে সমুদয় টাকা দিতে হইবেক। এবং যদি পূর্ক্সোক্তমতে নিরূপিত দিবসে টাকা দিতে ত্রুটি করি তবে সেই সময়ে এবং তৎপরে যতবার ত্রুটি হয় ততবার বায়নার টাকা সরকারে দণ্ডস্বরূপ লওয়া যাইবেক এবং এই জমীদারী পুনর্ক্সার নীলাম হইবেক এবং ত্রুটিকারি ক্রেতার এই জমীদারীর উপর অথবা পশ্চাৎ তাহা যত টাকায় বিক্রয় হয় তাহার কোন অংশের উপর কোন দাওয়া থাকিবেক না। এবং যে নীলাম শেষে সিদ্ধ হয় তাহাতে যদিও পূর্ক্সোক্ত ত্রুটিকারি থাকিয়া যে মূল্যে ডাকিয়াছিল তাহাই হইতে কম মূল্য হয় তবে যত কম হয় তাহা সরকারী মালগুজারী আদায়ের নিমিত্ত যে হুকুম নির্দিষ্ট আছে তাহার কোন এক হুকুমমতে তাহার স্থানে আদায় হইবেক এবং এই টাকা সেইরূপে আদায় হইয়া বিক্রয়হওয়া জমীদারীর বাকীদার মালিকের নামে জমা হইবেক এবং যদি একবারের অধিক খরীদের টাকা দেওনে ত্রুটি হয় তবে ত্রুটিকারি ডাকনিয়ারা প্রত্যেক জন যত ডাকিয়াছিল তাহার সম্মুখ্য পর্য্যন্ত এই কমী টাকার বিষয়ে তাহারা সাধারণে এবং একে ২ দায়ী হইবেক কিন্তু এইরূপ যতবার পুনর্নীলাম হয় তাহা এই আইনের ৮ ধারার নির্ধারিত এস্তেলা ও নিয়মানুসারে করা যাইবেক ইতি।

[নীলামের এস্তেলার পর রাইয়তের খাজানা দেওয়া হুগিতকরণ।]

১৭ ধার।

আরো ইহাতে হুকুম হইল যে পূর্ক্সোক্তমতে কোন জমীদারী বিক্রয় হইলে কালেক্টর সাহেব অথবা উক্তমত ক্ষমতাপন্ন কোন কার্য্যকারক আপন কাছারীতে এবং তৎপরে যত শীঘ্র হইতে পারে যে মুনসেফ ও পোলীসের দারোগার এলাকা বা এলাকাসকলের মধ্যে এই জমীদারীর কোন অংশ থাকে তাহারদের কাছারীতে এবং এই জমীদারীর মালগুজারীর কাছারীতে অথবা এই জমীদারীর মধ্যে সকল লোকের দৃষ্টিগোচর কোন স্থানে এই জিলার চলিত ভাষায় লেখা এক ইশ্তিহারনামা লট্কাইয়া দেওয়াইবেন। এই ইশ্তিহারনামাতে এই জমীদারীর রাইয়ত ও পাটাদার প্রজাদিগের প্রুতি এই হুকুম হইবেক যে ইশ্তিহারের লিখিত তারিখ অবধি এই আইনের পশ্চাৎ লিখিত ২১ ধারার নিরূপিত ইশ্তিহারের তারিখপর্য্যন্ত যে খাজানা দেনা হয় তাহারা তাহা না দেয় এবং এই দুই তারিখের মধ্যে তাহারা যত খাজানা দেয় তাহা জমীদারীর ক্রেতার হিসাবে তাহারদের নামে জমা হইবেক না ইতি।

[আপীল।]

১৮ ধারা।

এবং, ইহাতে হুকুম হইল যে এই আইনানুসারে যে কোন নীলাম হয় তাহার উপর আপীল যদি রাজস্বের কমিস্যনর সাহেবের নিকটে ১৬ ধারার অনুসারে হিসাব করিয়া নীলামের তারিখঅবধি পঞ্চদশ দিবসে বা তাহার পূর্বে করা যায় অথবা যদ্যপি কমিস্যনর সাহেবের নিকটে প্রেরণহওনের নিমিত্ত নীলামের দিবসের পর দশম দিবসে বা তাহার পূর্বে কালেক্টর সাহেবের নিকটে করা যায় তবে রাজস্বের কমিস্যনর সাহেব ঐ আপীল লইতে পারেন নতুবা লইতে পারেন না। এবং এই রূপে আপীল হইলে যদি কমিস্যনর সাহেব বোধ করেন যে এই আইনানুসারে হওয়া কোন জমিদারীর নীলাম এই আইনের বিধিমতে নির্দ্ধা হইয়া নাহি তবে সেই নীলাম রদ করিতে পারেন এবং যদি ভূম্যধিকারির ত্রুটিপ্রযুক্ত নীলাম হইয়া থাকে তবে ঋয়াদারের ক্ষতিপূরণের নিমিত্ত তাহার উপযুক্ত টাকা দিতে ভূম্যধিকারিকে হুকুম দিবেন। ঐ ক্ষতিপূরণের টাকা কালেক্টর সাহেবের কাছারীতে যে আমানতী টাকা কিংবা ঋয়াদের অবশিষ্ট টাকা যত কাল গচ্ছিত ছিল তাহার উপর গবর্নমেন্টের চলিত প্রোমিসরি নোটের সুদঅপেক্ষা অধিক হইবেক না। এবং এই মত গতিকে কমিস্যনর সাহেবের হুকুম চূড়ান্ত হইবেক ইতি।

[গবর্নমেন্ট জমিদারী ফিরিয়া দিতে পারেন।]

১৯ ধারা।

এবং, ইহাতে হুকুম হইল যে রাজস্বের কমিস্যনর সাহেব যদ্যপি এইমত বোধ করেন যে নীলাম করণেতে অতিকটন ব্যবহার বা অন্যায় হইয়াছে তবে আপীলের চূড়ান্ত হুকুম দেওয়া স্বগিত রাখিতে পারেন এবং সেই বিষয় সদর বোর্ড রেবিনিউর সাহেবদিগকে জানাইতে পারেন এবং তাঁহার উপযুক্ত কারণ দেখিলে তৎকাল গবর্নমেন্টকে নীলাম অন্যথা করিতে পরামর্শ দিতে পারেন এবং তৎকাল গবর্নমেন্ট এমত গতিকে ঐ নীলাম রহিত করিতে এবং যে নিয়ম তাঁহার স্বার্থ ও উচিত বোধ হয় সেই নিয়মে ঐ জমিদারী মালিককে ফিরিয়া দেওয়াইতে পারেন ইতি।

[নীলাম যে সময়ে চূড়ান্ত হইবেক তাহা।]

২০ ধারা।

আরো, ইহাতে হুকুম হইল যে যে সকল নীলামের ঋয়াদের টাকা এই আইনের ১৬ ধারার বিধিপন্থমতে দেওয়া গিয়াছে এবং তাহার উপর আপীলের কোন প্রস্তাব

হয় নাই সেই সকল নীলাম নীলামের দিবলের পর ত্রিশতম দিবল দুই প্রহরের সময়ে চূড়ান্ত ও সিদ্ধ হইবেক। এই নীলামের দিবল ত্রিশতম দিবলের প্রথম দিবল গণ্য হইবেক। এবং যে নীলামের উপর আপোল হইয়াছে এবং এই আপোল কমিস্যনর সাহেবের দ্বারা ডিসমিস হইয়াছে যদি নীলামের দিবলের পর ত্রিশ দিবলের অধিক হইলে তাহা ডিসমিস হয় তবে এই ডিসমিসের তারিখঅবধি তাহা চূড়ান্ত ও সিদ্ধ হইবেক এবং যদি ত্রিশ দিবলের কমে ডিসমিস হয় তবে পূর্বাভাসমতে ত্রিশতম দিবল দুই প্রহরের সময়ে তাহা চূড়ান্ত ও সিদ্ধ হইবেক ইতি।

[অধিকারের নিদর্শন।]

২১ ধারা।

এবং ইহাতে হুকুম হইল যে কোন নীলাম চূড়ান্ত এবং সিদ্ধ হইবামাত্র কালেক্টর সাহেব অথবা কালেক্টর সাহেবের ক্ষমতাপন্ন অন্য কোন কার্যকারক নীচের লিখিত পাঠানুসারে ক্রেতাকে অধিকারের সার্টিফিকেট অর্থাৎ নিদর্শনপত্র দিবেন।

আমি অমুক জ্ঞাপন করি যে অমুক ব্যক্তি ১৮৪১ সালের ১২ আইনক্রমে অমুক মহাল নীলামে খরীদ করিয়াছে এবং তাহার খরীদ অমুক মাসের অমুক তারিখঅবধি অর্থাৎ নীলামের দিবল এবং তাহার পরঅবধি আমলে আসিবেক।

অমুক কালেক্টর।

এবং এই নির্দিষ্ট তারিখঅবধি নিদর্শনপত্রের লিখিত ব্যক্তি বা ব্যক্তিদের বিক্রয় হওয়া জমিদারীতে অধিকার হইয়াছে ইহার প্রচুর প্রমাণ সকল আদালতে উক্ত নিদর্শনপত্র জ্ঞান হইবেক। এবং কালেক্টর সাহেব এই জমিদারী খারিজ দাখিল হওনের কার্য এক লিখিত ইশতিহারের দ্বারা আপনার কাছারীতে এবং যে মুনসেফ ও দারোগার এলাকার মধ্যে বিক্রয়হওয়া জমিদারীর কোন ভাগ থাকে তাহাদের কাছারীতে এবং জমিদারীর মালগুজারের কাছারীতে অথবা জমিদারীতে সকল লোকের দৃষ্টিগোচর কোন স্থানে প্রকাশ করিবেন। এবং নীলামের দিবলে যে সকল টাকা বাকী ছিল তাহা খরীদের টাকা লইয়া পরিশোধ করিবেন অথবা যদি পুনর্নীলামের দ্বারা এই নীলাম শেষে সম্ভব হয় তবে প্রথম নীলামের দিবলে যে টাকা বাকী ছিল তাহা পরিশোধ করিবেন। দ্বিতীয়তঃ এই জিলার সরকারী হিসাবে এই মহালের নামে যে সকল পাওনা লেখা থাকে তাহা পরিশোধ করিবেন। যদি কিছু টাকা অবশিষ্ট থাকে তবে তাহা বিক্রিত জমিদারীর রেজিষ্টরীহওয়া সাবেক মালিকের কি মালিকেরদের নামে আমানৎ রাখিবেন ও তাহার দাওয়া করিলে তাহাদের রসীদদৃষ্টে নীচের লিখিতমতে এই টাকা দিবেন অর্থাৎ যদ্যপি বিক্রিত জমিদারীর স্বেচ্ছা ভিন্ন ২ লেখা গিয়া থাকে তবে এই লিখিত অংশমতে তাহারদিগকে টাকা দিবেন কিন্তু যদ্যপি তাহার প্রত্যেক অংশ ভিন্নরূপে না

লেখা গিয়া থাকে তবে তাহারদের সকলের দস্তখৎকরা একি রসীদদৃষ্টে মোট টাকা সমস্ত ভূম্যধিকারিকে দিবেন। কিন্তু সরকারের সমস্ত বাকী এবং পাওনা পরিশোধকরণের পর যদিও খরীদের টাকার অবশিষ্ট যাহা থাকে তাহা বিক্রয়হওয়া মহালের মালিককে অথবা তাহার প্রতিনিধিকে দেওনের পূর্বে মহাজনেরা অথবা কোন এক মহাজন এই মালিকের স্থানে আপনার পাওনা আছে বলিয়া তাহার দাওয়া করে তবে প্রিন্সেপ্ট অর্থাৎ আদালতের হুকুমভিন্ন এবং এই কর্তের বিষয়ে আদালতের ডিক্রী জারীকরণভিন্ন এই অবশিষ্ট টাকা এই দাওয়াদারকে দেওয়া যাইবেক না এবং ফোককরণ পূর্বে তাহা এই ভূম্যধিকারিকে দিতে আটক হইবেক না। এবং যদিও এই খরীদের অবশিষ্ট টাকা উক্ত কোন গতিকে আদালতের আজ্ঞাক্রমে ভূম্যধিকারির যথার্থ দেনা পরিশোধের কারণ দেওয়া গিয়া থাকে এবং যদি তাহার পর এই নীলাম অন্যথাকরণের ডিক্রী হয় তবে এইরূপ দেওয়া টাকা ভূম্যধিকারী যে পর্যন্ত সুদসমেত ফিরিয়া না দেয় সেই পর্যন্ত সে আপনার এই ভূমির দখল পাইবেক না ইতি।

[বিনামী খরিদ।]

২২ ধারা।

আরো ইহাতে হুকুম হইল যে পূর্বোক্তমত সার্টিফিকেটপ্রাপ্ত খরীদারকে বেদখল করিবার নিমিত্ত যদি এই বাবতে নালিশ করা যায় যে এই সার্টিফিকেটপ্রাপ্ত খরীদার ভিন্ন অন্য ব্যক্তির নিমিত্ত জমীদারী খরীদ হইয়াছিল কিন্তু আপোসের দ্বারা এই সার্টিফিকেটপ্রাপ্ত ব্যক্তির নামে দেওয়া গিয়াছিল তবে খরচাসমেত নালিশ ডিসমিস হইবেক ইতি।

[নীলাম অন্যথাহওনের এন্ডেলা।]

২৩ ধারা।

আরো ইহাতে হুকুম হইল যে কমিস্যনর সাহেব যদিও খরীদের নীলাম অসিদ্ধ করেন তবে এই আইনের ২১ ধারায় যেসকল নীলাম সিদ্ধ ও চূড়ান্তহওনের সন্বাদ দিতে হুকুম আছে সেইরূপ কালেক্টর সাহেব কি উপরের উক্তমত ক্ষমতাপন্ন অন্য কার্যকারক অসিদ্ধ হওনের সন্বাদ সর্বত্র দিবেন। এবং খরীদার যে বায়নার টাকা দাখিল করিয়াছিল ও খরীদের যে অবশিষ্ট টাকা দিয়াছিল তাহা তৎক্ষণাৎ তাহাকে ফিরিয়া দেওয়া যাইবেক এবং এই টাকা দাখিলকরণের তারিখঅবধি তাহা ফিরিয়া দেওনের তারিখপর্যন্ত গবর্নমেন্টের চলিত প্রোমিসরি নোটের সকলহইতে উক্ত সুদের হারানুসারে তাহাকে সুদ দেওয়া যাইবেক ইতি।

[ঋণীদার ওয়ানীলাভের দায়ী।]

২৪ ধারা।

এবং ইহাতে হুকুম হইল যে মালগুজারীর বাকি আদায়ের নিমিত্ত নীলাম হওয়া জমীদারী যে ব্যক্তি ঋণীদ করিয়া মালিকের সার্টিফিকেট পাইয়াছে সে ব্যক্তি নীলামের দিনের পর সরকারী মালগুজারীর যে সকল কিস্তী দেয় হয় তাহার দায়ী হইবেক কিম্বা যদিও পুনর্নীলাম হয় তবে প্রথম নীলামের দিবসের পরঅবধি মালগুজারীর যত কিস্তী দেয় হয় তাহার দায়ী ঋণীদার হইবেক ইতি।

[দেওয়ানী আদালতে যে হেতুতে ও যে নিয়মে নীলাম অন্যথা হইতে পারে তাহা। বিশেষ নিয়ম।]

২৫ ধারা।

এবং ইহাতে হুকুম হইল যে এই আইন জারী হওনের পর মালগুজারীর বাকী নিমিত্ত অথবা অন্য যে কোন দাওয়া তাহার ন্যায় আদায় হইতে পারে তাহার নিমিত্ত যে নীলাম হয় তাহা কেবল এই হেতুতে কোন আদালতে অন্যথা হইতে পারে যে এ আইনের বিধির বিরুদ্ধ নীলাম হইয়াছিল। এবং যদি ঐ বিরুদ্ধ কৰ্ম্ম এই আইনের ১৮ ধারাক্রমে কমিস্যনর সাহেবের নিকটে করা আপীলেতে বিশেষরূপে লেখা ও নির্দিষ্ট না হইয়াছিল এবং এই আইনের ২০ ধারার নির্দিষ্ট প্রকারে যদি নীলাম চূড়ান্ত ও সিদ্ধহওনের তারিখঅবধি এক বৎসরের মধ্যে মোকদ্দমা দেওয়ানী আদালতে উপস্থিত না হয় তবে কোন দেওয়ানী আদালত নীলাম অসিদ্ধ করিতে পারেন না। এবং কোন ব্যক্তি ঋণীদের টাকাহইতে কিছু টাকা গৃহণ করিলে পর নীলাম বেআইনী হইয়াছে বলিয়া নালিশ করিতে পারিবেক না। এবং আরো এই ধারা ক্রমে হুকুম হইল যে এই আইনের কোন ভাগের এমন অর্থ করিতে হইবেক না যে এই আইনক্রমে হওয়া নীলাম ঘটিল কোন কার্য বা ব্যাপারে যদি কোন ব্যক্তি আপনাকে অন্যায়গুস্ত বোধ করে তবে যে ব্যক্তির কার্যেতে অথবা ত্রুটিতে আপনাকে ক্ষতিগুস্ত জান করে সেই ব্যক্তির নামে ক্ষতিপূরণের দাওয়ায় নালিশ করণের দ্বারা প্রতিকারের চেষ্টা করিতে নিষেধ হইল ইতি।

[নীলাম অসিদ্ধ হইলে টাকা ফিরিয়া দেওন।]

২৬ ধারা।

এবং ইহাতে হুকুম হইল যে কোন নীলাম আদালতের চূড়ান্ত তিথীক্রমে অসিদ্ধ হইলে ঋণীদের টাকা এবং গবর্নমেন্টের চলিত প্রোমিসরি নোটের সকলহইতে

উক্ত সুদের হারানুসারে সুদ শ্রীবারকে সরকারহইতে কিরিয়া দেওয়া যাইবেক ইতি।

[বাকীলাপ্রভৃতি দেশে খাজানা বৃদ্ধিকরণ।]

২৭ ধারা।

এবং ইহাতে হুকুম হইল যে বাকীলা ও বেহার ও উড়িষ্যার এবং বারানসের ইন্ডমরারী জমা ধার্যহওয়া জিলার কোন জমিদারীতে মালগুজারী বাকী পড়িলে ঐ বাকী আদায়ের নিমিত্ত এই আইনক্রমে বিক্রয়হওয়া ঐ জমিদারী যে ব্যক্তি শ্রীদ করে সে ব্যক্তি বন্দোবস্তের সময়ের পর ঐ জমিদারীতে যে সকল দায় সংযোগ করা গিয়া থাকে সে সকল রহিত হইয়া জমিদারী পাইবেক এবং ১৮১২ সালের ৫ আইনের ১০ ধারার নির্দিষ্ট এস্তেলা দিলে পর আপন ইচ্ছাক্রমে নীচের লিখিত বর্জিত বিষয় ব্যতিরেকে ঐ জমিদারীর সমস্ত পাউদার প্রজাদিগের খাজানা বৃদ্ধি করিতে পারে এবং সমস্ত রাইয়তকে উঠাইয়া দিতে পারে এবং চলিত আইনের মধ্যে ইহার বিরুদ্ধ কিছু থাকিলেও প্রতিবন্ধক হইবেক না।

প্রথম। ইন্ডমরারী বন্দোবস্তহওনের ১২ বৎসরের অধিক পূর্বে যে ভূমি ইন্ডমরারী কি মোকররী পাউক্রমে নির্দ্ধারিত খাজানাতে দেওয়া গিয়াছিল তাহা।

দ্বিতীয়। দশসনী বন্দোবস্তের সময়ের বর্তমান যে পাটার বিষয়ে এমত প্রমাণ দেওয়া যায় নাহি অথবা দেওয়া যাইতে পারে না যে ইঙ্গরেজী ১৭৯৩ সালের ৮ আইনের ৫১ ধারার লিখিত হেতুপ্রযুক্ত বেশী খাজানার যোগ্য সে পাটা।

তৃতীয়। যে ২ খোদকস্তা অথবা কদিমী রাইয়তেরদের নিশ্চিত খাজানায় অথবা চলিত আইনের নিশ্চিত বিধানানুসারে যে খাজানা নিরূপণ হইতে পারে এইমত খাজানায় ভোগদখলকরণের অধিকার আছে তাহারদের ভূমি।

চতুর্থ। যে ২ ভূমি বসন্তবাটী বা কারখানা নির্মাণের নিমিত্ত অথবা খাতুকয়লা প্রভৃতির আকরের নিমিত্ত কিম্বা বাগান কি পুকুরিণী অথবা খোদা খাল কি ইন্ডরের আরাধনার স্থান কি গোরস্থানের নিমিত্ত কি জঙ্গল কাটিবার নিমিত্ত বা অন্য ২ সেইরূপ উপকারক কার্যের নিমিত্ত প্রকৃতার্থে মিয়াদী বা চিরকালের পাউক্রমে উপযুক্ত খাজানায় দেওয়া গিয়া পাটার নির্দিষ্ট কার্যে এইপর্যন্ত আসিতেছে সেই ২ ভূমি।

পঞ্চম। ভূমির সাবেক মালিক নির্দিষ্ট ভূমির যে ইজারা প্রকৃতার্থে ওয়াজীবী খাজানায় ২০ বৎসরের অনধিক মিয়াদে লিখিত পাউক্রমে দিয়াছিলেন এবং তাহার তারিখের পর এক মাসের মধ্যে তাহা রেজিষ্টরী হইয়াছিল সেই ইজারা। কিন্তু সেই সময় প্রত্যেক গতিকে ইজারদারেরা কালেক্টর সাহেবকে এক লিখিত এস্তেলা দিবেন এবং তাহাতে ঐ ভূমি যে স্থানে আছে তাহা ও তাহার খাজানা ও তাহার পরিমাণ ও পাটার নিয়ম ও ইজারদারের নাম লেখা থাকিবেক। এবং যদিপি কালেক্টর সাহেবের

এমত বোধ হয় যে এই ইজারাতে সরকারী রাজস্বের নিত্যন্ত ক্ষতি হওনের সম্ভাবনা তবে তিনি তাহার বিষয়ে আপত্তি করিতে পারেন। এবং কালেক্টর সাহেব ইজারদারের স্থানে সেইরূপ এতেনা পাওনের তারিখের পর তিন মাসের মধ্যে কমিশ্যনর সাহেবের সম্মতিক্রমে আপনার কাছারীতে এক ইশতিহার লটকাইয়া যে ইজারার বিষয়ে আপনার আপত্তি জানান সেই ইজারা এই প্রকরণের দ্বারা বর্জিত হইবেক না। কিন্তু এইরূপ সকল ইজারা লিখিত ও রীতিমত রেজিষ্টরী হওয়া পাট্টাক্রমে দেওয়া গেলেও এবং পূর্ষোক্তমতে তাহার বিষয়ে এতেনা দেওয়া গেলেও যদিও তাহা প্রকৃতার্থে ওয়াজীবী খাজানায় দেওয়া যায় নাহি তবে মালগুজারীর বাকী আদায়ের নিমিত্তে কোন জমিদারীর খরীদার আদালতে নালিশ করিয়া তাহা অন্যথা করিতে পারে ইতি।

[অন্য প্রকার পাট্টাদার।]

২৮ ধারা।

এবং ইহাতে হুকুম হইল যে ২৭ ধারার লিখিত জিলাভিন্ন অন্য কোন জিলায় যে জমিদারীর মালগুজারী বাকী পড়িয়াছে তাহা আদায়ের নিমিত্তে এই আইনক্রমে সেই জমিদারী বিক্রয় হইলে তাহার খরীদার বন্দোবস্তের সময়ের পর যে সকল দায় তাহাতে সংযোগ হইয়া থাকে তাহা রহিত হইয়া সেই জমিদারী পাইবেক এবং প্রথমতঃ যে ব্যক্তি বন্দোবস্ত করিয়াছে তাহার জ্বলাভিষিক্ত বা লিখনাদির দ্বারা তৎস্বত্ব প্রাপ্ত বাকীদার কিম্বা তাহার পূর্ষবর্ত্তি লোক যে ২ নির্দর্শনপত্রাদি দিয়াছে তাহা এবং শেষ বন্দোবস্তের পরে সেই প্রথম বন্দোবস্তকারী কিম্বা তাহার জ্বলাভিষিক্ত লোক প্রজাইত্যাদির দিগকে যে ২ পাট্টা দিয়া থাকে কিম্বা বহাল রাখিয়া থাকে তাহা এবং প্রথম বন্দোবস্তকারী আপন ভূমির বন্দোবস্তের নিয়মানুসারে যে ২ পাট্টাইত্যাদি রদ কি মতান্তর করিতে অথবা পুনর্নতন করিয়া দিতে পারিত তাহা এই খরীদার রহিত ও রদ করিতে পারিবেক। কিন্তু বলতবাটী এবং তৎসম্বন্ধীয় কার্যার্থে অন্য গৃহ কিম্বা বাগান অথবা পুষ্করিণী কি খোদা খাল কিম্বা জলের নালাইত্যাদির নিমিত্তে ভূমির যে ২ পাট্টা হইয়া থাকে যাবৎ কাল এই ভূমি এই কার্যে আইসে ও তাহার নির্ধারিত খাজানা দেওয়া যায় তারৎ কাল কখন সেই ২ পাট্টা রদ করিতে পারিবেক না। কিন্তু এই আইনের তাৎপর্য্য এমত নহে যে যাহারা ভূমি নীলামে খরীদ করে তাহারা যে পাট্টাদারের পাট্টা বা বন্দোবস্ত উক্তমতে রহিত হয় সেই পাট্টাদার রাইয়তের স্থানে পূর্ষের মালগুজার যে খাজানা লইতে পারিত তাহারদের স্থানে তাহার বেশী লইতে পারে কিন্তু যদি ইহা বোধ হয় যে বিশেষ অনুরূপ প্রযুক্ত কিম্বা কোন লাভইত্যাদি প্রযুক্ত পূর্ষের মালগুজারের পূর্ষের নিরপিত জমার কিছু কমী দেওয়াতে পাট্টাদার প্রজারা ওয়াজীবী জমাইতে কম জমার পাট্টার অনুসারে ভূমি ভোগ করে কিম্বা এমত প্রমাণ হয় যে এই ভূমি যে পরগনার কিম্বা

মোজার কি ভূমির অন্য কিসমতের মধ্যগত হয় তৎকালকার যে দস্তুর থাকে তদনুসারে সেই পাটাদার প্রজাদিগের স্থানে সরকারের আইনের অনিষিদ্ধ কিছু বেশী কিছা আর কিছু তলব করা যাইতে পারে তবে বেশী জমা লইতে পারিবেক ইতি ।

[স্থানীয় গবর্নমেন্ট পুর্বেই সকল পাটাদার বজায় রাখিতে পারেন।]

২৯ ধারা ।

এবং ইহাতে হুকুম হইল যে স্থানীয় গবর্নমেন্ট যখন উপযুক্ত বুয়েন্ মালগুজারীর বাকী আদায়ের নিমিত্তে ভূমি নিলামের পুর্বে কোন সময়ে ঐ ভূমির তৎকালের অধিকারী কিছা তাহার পিতৃপিতামহ ইত্যাদিরা অথবা তাহার পুর্জবর্ত্তি লোকেরা সেই ভূমি-মল্লকীয় যে ২ পাটাদার কিছা ইচ্ছাসত্তর করণের পত্র দিয়া থাকে কিছা ঐ ভূমিতে আর যে কোন দায় সংযোগ করিয়া থাকে সে সমস্ত কিছা তাহার মধ্যে যাহা গবর্নমেন্ট উপযুক্ত বুয়েন্ তাহা বহাল রাখিয়া নীলাম করিবার হুকুম দিতে পারেন যদি ইহা হয় তবে স্থানীয় গবর্নমেন্ট ঐ ভূমিতে যে ২ নিয়ম বহাল রাখনের হুকুম করেন সেই ভূমির লাট নীলামকরণের সময়ে কালেক্টর সাহেব সেই ২ নিয়মের কথা সকল লোককে জানাইবেন এবং স্থানীয় গবর্নমেন্ট ঐ ভূমির বিষয়ে আর যে ২ হুকুম করেন তাহাও প্রচার করাইবেন কিন্তু এই প্রকার নিয়মযুক্ত ভূমি নীলাম করণেতে যে টাকা পাওয়া যায় তাহা যদি নীলামের তারিখপর্যন্ত ঐ ভূমির উপর মালগুজারীর যত টাকা বাকী হয় তাহার কম হয় কিছা সেই ভূমিতে ঐ ২ নিয়মযুক্ত থাকিলে উক্তর কালে তাহার রাজস্ব পাওনের ব্যাঘাত হইতে পারিবেক এমনত বোধ হয় তবে স্থানীয় গবর্নমেন্ট ঐ নিয়মযুক্ত ভূমির নীলাম এই আইনের ২০ ধারার নিরূপিত প্রকারে চূড়ান্ত ও সিদ্ধ হওনের পুর্বে কোন সময়ে ঐ নীলাম রদ করিতে এবং এই আইনের ২৭ ধারার ১। ২। ৩। ৪। ৫। প্রকরণের নির্দিষ্ট বর্জিত বিষয়ের নিয়মব্যতিরিক্ত অন্য সকল নিয়ম ছাড়াইয়া পুনর্বার নীলাম করিতে হুকুম দিতে পারেন এবং যদি নীলাম চূড়ান্ত ও সিদ্ধ হওনের পরে ঐ পুর্জোক্ত নিয়মযুক্ত নীলামকরা ভূমি মালগুজারীর বাকীর নিমিত্তে পুনর্বার নীলাম করণের প্রয়োজন হয় তবে স্থানীয় গবর্নমেন্ট সর্বদা হুকুম দিতে পারেন যে এই আইনের ২৭ ধারার ১। ২। ৩। ৪। ৫। প্রকরণের নির্দিষ্ট বর্জিত বিষয় ব্যতিরেকে অন্য ২ নিয়ম বর্জিত করিয়া কিছা পুর্জোক্ত নিয়মযুক্ত করিয়া সেই মহাল নীলাম করা যায়। এই দুই কল্পের প্রথম কল্প হইলে ঐ নিয়ম বর্জিত নীলামেতে যে মূল্য পাওয়া যায় তাহা যদি নিয়মযুক্ত নীলামেতে পাওয়া মূল্যের টাকা হইতে অনেক অধিক হয় তবে স্থানীয় গবর্নমেন্ট ঐ অধিক টাকার কোন অংশ কিছা তাহা সমুদয় প্রথম নীলামেতে বাহাদুরদিগের উপস্থিত বহাল রাখা গিয়াও দ্বিতীয় নীলামেতে রহিত হইল সেই লোকেরদিগকে দিতে আজ্ঞা করিতে পারেন ইতি ।

[রেজিষ্টারীহওয়া বা রেজিষ্টারী না হওয়া শরীক বা ভূম্যধিকারীর
দ্বারা জমীদারী জরু হওন।]

৩০ ধারা।

আরো ইহাতে হুকুম হইল যে যে জমীদারী বাঁটওয়ারা হইতেছে তাহার যে অংশ-
শিরা ১৮১৪ সালের ১২ আইনের ৩৩ এবং ৩৪ ধারাক্রমে আপনাদের অংশনীলাম-
হইতে রক্ষা করিয়াছে এমনত অংশভিষ্ম যদি কোন রেজিষ্টারীহওয়া বা রেজিষ্টারী না
হওয়া ভূম্যধিকারী অথবা শরীক যে জমীদারীর মালিক অথবা শরীক হন তাহা আপন
নামে অথবা বিনামে খরীদ করেন অথবা এই আইনক্রমে বাকীর নিমিত্ত ঐ জমীদারী
নীলাম হওনের পর পুনর্বার খরীদের দ্বারা অথবা অন্য প্রকারে তাহার পুনর্বার দখল
পান সেই ভূম্যধিকারী এবং জমীদারীর উপর যে বাকী পড়িয়াছে বা যে দাওয়া হইয়া-
ছে তাহাছাড়া অন্য বাকী অথবা দাওয়ার নিমিত্ত সেই জমীদারী নীলাম হইলে তাহার
খরীদার ঐ খরীদের দ্বারা নীলামের সময়ে জমীদারীর উপর যে সকল দায় সংযোগ
হইয়াছিল সেই দায়সমেত তাহা পাইবেন এবং নীলামের সময়ে রাইয়ত এবং পাটাদার
প্রজাদিগের উপর উক্ত জমীদারীর সাবেক মালিকের যে স্বত্ত্ব ছিল না তিনি এমনত স্বত্ত্ব
পাইবেন না ইতি।

[বাকী খাজানা।]

৩১ ধারা।

এবং ইহাতে হুকুম হইল যে নীলামের তারিখে আপন রাইয়তের স্থানে বাকীদারের
যে বাকী খাজানা পাওনা থাকে তাহা নীলামের পূর্বে যে কোন রীতিক্রমে আদায় করিয়া
থাকেন সেই রীতিক্রমে নীলামের পর তিনি আদায় করিতে পারিবেন কেবল ক্রোক
করিতে পারিবেন না ইতি।

[আদালতের অবজ্ঞা।]

৩২ ধারা।

আরো ইহাতে হুকুম হইল যে কোন কালেক্টর সাহেব অথবা নীলামের বিষয়ি কা-
লেক্টর সাহেবের ক্ষমতাপ্রাপ্ত কোন কার্য্যকারক খোলা কাছারীতে অথবা যে দফুরে
কোন সময়ে কার্য্য করেন তাহাতে আপনার সাক্ষাৎ করা কোন অবজ্ঞার ২০০ দুই
শত টাকার অনধিকপর্য্যন্ত জরিমানা করিতে পারেন এবং যদি তাহা না দেওয়া যায়
তবে তাহার পরিবর্তে এক মাসের অনধিক কাল দেওয়ানী জেলখানার অপরাধিকে
কয়েদ করিতে পারেন এবং পূর্বোক্তমতে কালেক্টর সাহেব যে মাজিস্ট্রেট সাহেবের

সাছেবের নিকটে অপরাধিকে পাঠান তিনি ঐ দণ্ডে হুকুম জারী করিবেন । কিন্তু এই ধারাক্রমে যে হুকুম হয় তাহার উপর আপীল রাজস্বের কমিশ্যনর সাছেবের সমীপে হইতে পারে এবং তাঁহার করা নিষ্পত্তি চূড়ান্ত হইবেক ইতি ।

[টাকা দেওনের ত্রুটি ।]

৩৩ ধারা ।

এবং ইহাতে হুকুম হইল যে এই আইনের ১৫ ধারায় যে বায়না করণের দ্বারা তাক সিদ্ধ করিতে হয় সেই বায়না না দেওয়া আদালতের অবজ্ঞা গণ্য হইবেক ইতি ।

[এ আইন যেখানে চলন হইবেক ।]

৩৪ ধারা ।

আরো ইহাতে হুকুম হইল যে বাঙ্গালা দেশস্থ কোর্ট উলিয়মের উভয় রাজধানীর গবর্নমেন্টের অধীনে বাঙ্গালা ও বেহার ও উড়িষ্যা এবং বারানসের যে দেশ এক্ষণে সাধারণ আইনের অধীন আছে এবং দত্ত ও জরুরা যে দেশ সেইরূপে সাধারণ আইনের অধীন আছে কেবল সেই ২ দেশে এই আইনের কার্য হইবেক এবং এই আইনের লিখিত কোন বিধি শহর কলিকাতা অথবা মিলাপুর বা পিনাক কি মলাকার বসতির ভূমির সঙ্গে সঙ্গর্ক রাখিবেক না ইতি ।

[যে তারিখ অবধি চলিবেক ।]

৩৫ ধারা ।

এবং ইহাতে হুকুম হইল যে ১৮৪২ সালের ১ জানুয়ারি তারিখে এবং তাহার পর এই আইনের কার্য আরম্ভ হইবেক ইতি ।

সমাপ্তঃ ।

টি এচ মাদক ।

ভারতবর্ষের গবর্নমেন্টের সেক্রেটারি ।

JOHN C. MARSHMAN,

Bengalee Translator.

এস্তেহার ১

১ দফা

ইংরাজি ১৮৪১ শালের ১২ আইন বাহা সরকারি বাকি খাজানা আদায় বিষয়ে নূতন প্রকাশ হইয়াছে তাহা সন ১৮৪২ শালের ১ জানুৱারি হইতে প্রচলিত হইবেক কিন্তু উক্ত আইনের ৩ ধারানুযায়ি চলিত সনের অর্থাৎ বাহা আপরেল মাসে শেষ হইবেক তাহার অবশিষ্ট কএক মাসের বাকি খাজানা আদায় জন্য নিলামের দিন স্থির করা আবশ্যিক অতএব সর্জনাধারণের জ্ঞাপনার্থে সাহেবান সদরবোর্ডের হুকুমানুসারে এস্তেহার দেওয়া যাইতেছে যে সকল জেলা ও মৌজা হায়ে বাঙ্গলা সন তারিখ প্রচলিত আছে তথায় সন ১২৪৮ শালের নাগাএত পৌষের কিস্তীর বাকির জন্য সন ১৮৪২ শালের ২৮ জানুৱারি মোতাবক সন ১২৪৮ শালের ১৬ মাঘ তারিখে আর সন ১২৪৮ শালের নাগাএত ফাল্গুণের কিস্তীর বাকি আদায় জন্য সন ১৮৪২ শালের ৫ আপরেল মোতাবক সন ১২৪৮ শালের ২৪ চৈত্র তারিখে নিলাম করা যাইবেক।

২ দফা

সকল জমিদারান ও মালেকানদিগের উচিত যে উপরি উক্ত সময়ের নিলামের তারিখের পূর্বে দিবস অথবা তাহার পূর্বে অর্থাৎ সন ১৮৪২ শালের ২৭ জানুৱারি ও ৪ আপরেল পর্যন্ত কালেক্টরি খাজানাখানায় দাখিল করে আর যে সকল মহালের কিস্তীর বাকি উক্ত তারিখপর্যন্ত আদায় না হয় সে সকল মহাল প্রস্তাবিত আইনের ৬ ধারা মোতাবেক নিলাম হইবেক উক্ত তারিখের পরে টাকা দাখিল করিতে গেলে লওয়া যাইবেক না।

৩ দফা

যে সকল মহালের সদর জমা ১০ টাকার অধিক নহে সে সকল মহালের মধ্যে কোন মহালের বাকি আদায় না হইলে তাহা নিলাম করণের নিমিত্ত কেবল ৫ আপরেল নিলামের তারিখ ধার্য করা গিয়াছে অতএব ঐ সকল মহালের মালিকানদিগকে উচিত যে আপন ২ মালগুজারি কিস্তীবন্দী মোতাবক ৪ আপরেল পর্যন্ত অথবা তাহার পূর্বে আদায় করে ও এপ্রকার মহাল জানুৱারি মাসে নিলাম হইবেক না।

৪ দফা

প্রকাশ হয় যে সন ১৮২২ শালের ১১ আইন এবং সন ১৮৩০ শালের ৭ আইনানুসারে যে সকল এস্তেহার বাকি খাজানা আদায় কারণ জারি হইয়া থাকে কিম্বা জারি হয় এবং তাহাতে সন ১৮৪২ শালের ১ জানুৱারির পূর্বে নিলামের দিন ধার্য হয় তাহা বহাল ও বরককার থাকিবেক ও এই এস্তেহারের সহিত কোন এলাকা রাখিবেক না ইতি।

এস্তেহার।

১ দফা

ইংরাজি ১৮৪১ শালের ১২ আইন বাহা সরকারি বাকি খাজানা আদায় বিষয়ে নুতন প্রকাশ হইয়াছে তাহা ১৮৪২ শালের ১ জানুয়ারি হইতে প্রচলিত হইবেক কিন্তু উক্ত আইনের ৩ ধারানুযায়ি চলিত সনের অর্থাৎ বাহা আপরেল মাসে শেষ হইবেক তাহার অবশিষ্ট কএক মাসের বাকি খাজানা আদায় জন্য নিলামের দিন স্থির করা আবশ্যিক অতএব সর্বসাধারণের জ্ঞাপনার্থে সাহেবান সদরবোর্ডের হুকুমামুসারে এস্তেহার দেওয়া যাইতেছে যে সকল জেলা ও মোজাহায়ে আমলি সন তারিখ প্রচলিত আছে তথায় সন ১২৪৯ শালের লাগাএত-পৌষের কিস্তীর বাকির জন্য সন ১৮৪২ শালের ২৮ জানুয়ারি মোতাবেক সন ১২৪৯ শালের ১৭ মাঘ তারিখে আর সন ১২৪৯ শালের নাগাএত কালগুণের কিস্তীর বাকি আদায় জন্য সন ১৮৪২ শালের ৫ আপরেল মোতাবেক সন ১২৪৯ শালের ২৫ চৈত্র তারিখে নিলাম করাইবেক।

২ দফা

সকল জমিদারান ও মালেকানদিগের উচিত যে উপরি উক্ত সময়ের বাকি নিলামের তারিখের পূর্ষদিবস অথবা তাহার পূর্ষে অর্থাৎ সন ১৮৪২ শালের ২৭ জানুয়ারি ও ৪ আপরেল পর্য্যন্ত কালেক্টরি খাজানাখানায় দাখিল করে আর যে সকল মহালের কিস্তীর বাকি উক্ত তারিখ পর্য্যন্ত আদায় না হয় সে সকল মহাল প্রস্তাবিত আইনের ৬ ধারা মোতাবেক নিলাম হইবেক উক্ত তারিখের পরে টাকা দাখিল করিতে গেলে লওয়া যাইবেক না।

৩ দফা

যে সকল মহালের সদর জমা ১০ দশটাকার অধিক নহে সে সকল মহালের মধ্যে কোন মহালের বাকি আদায় না হইলে তাহা নিলাম করণের নিমিত্ত কেবল ৫ আপরেল নিলামের তারিখ ধার্য করা গিয়াছে অতএব এই সকল মহালের মালিকানদিগকে উচিত যে আপন ২ মালগুজারি কিস্তীবন্দী মোতাবেক ৪ আপরেল পর্য্যন্ত অথবা তাহার পূর্ষে আদায় করে ও এপ্রকার মহাল জানুয়ারিমাসে নিলাম হইবেক না।

৪ দফা

প্রকাশ হয় যে সন ১৮২২ শালের ১১ আইন এবং সন ১৮৩০ শালের ৭ আইনানুসারে যে সকল এস্তেহার বাকি খাজানা আদায় কারণ জারি হইয়া থাকে কিম্বা জারি হয় এবং তাহাতে সন ১৮৪২ শালের ১ জানুয়ারির পূর্ষে নিলামের দিন ধার্য হয় তাহা বহাল ও বরকরার থাকিবেক ও এই এস্তেহারের সহিত কোন এলাকা রাখিবেক না ইতি।

اشتہار

۱ پہلی دفعہ

پنپاکٹ یعنی قانون بارہواں سنہ ۱۸۴۱ء نیلام کے باب میں واسطے وصول باقیات مالگذاری کے تاریخ پہلی جنوری سنہ ۱۸۴۲ء سے جاری ہوگا اس لئے اس قانون کی دفعہ تیسری کے مطابق ضرور ہی کہ دن نیلام کا جو اُس قانون کے رو سے اندر بقیہ مہینہ سنہ رواں کے کہ اپریل مہینہ میں آخر ہوگا عمل میں آویگا مقرر کجاوے اس واسطے صاحبان صدر بورڈ کے حکم کے مطابق اشتہار دیا جاتا ہی کہ اُن اضلاع اور محلات میں کہ جہاں سنہ فصلی راج ہی وہاں اکیسویں جنوری سنہ ۱۸۴۲ء مطابق چوبیسویں پوس سنہ ۱۲۴۹ء فصلی کے واسطے وصول باقیات سنہ ۱۲۴۹ء لغایت فسط اگہن اور تاریخ پندرہویں اپریل مطابق یسویں جیت واسطے وصول باقیات لغایت فسط پھاگن سنہ مذکور کے نیلام عمل میں آویگا *

۲ دوسری دفعہ

سب زمینداروں اور مالکوں کے تئیں لازم ہی کہ زر باقیات مالگذاری ایام مذکورہ بالا نیلام کے اگلے دن یا اُس سے پیشتر یعنی یسویں جنوری اور چودھویں اپریل تک خزانہ کلکٹری میں داخل کریں اور جن جن محالوں کا زر باقی یسویں جنوری اور چودھویں اپریل مذکورہ تک ادا نہ ہوئے وہ سب محال بموجب دفعہ چھٹھویں قانون مذکور کے نیلام ہوینگے اور اُن تاریخوں کے بعد زر باقی داخل ہونے سے لیا نہیں جاویگا *

۳ تیسری دفعہ

اور جن محالوں کی جمع دس روپیہ سے زیادہ نہوے در صورت عدم ادائی پاتی
 آن محالوں کے نیلام کے واسطے صرف بند رہویں اپریل ایک ہی تاریخ مقرر گئی
 گئی ہی اس صورت میں مالکان آن محالوں کے نہیں چاہئے کہ اپنی اپنی
 مالذاری قسطنڈی کے مطابق چودھویں اپریل تک یا اس کے قبل بیباق ادا کیں
 ایسے محالات جنوری مہینہ میں نیلام نہیں ہونگے •

۴ چوتھی دفعہ

داخل ہوئے کہ جو جو اشتہار قانون اگیارھویں سنہ ۱۸۴۲ اور قانون ساتویں
 سنہ ۱۸۳۰ کے مطابق واسطے وصول باقیات کے جاری ہوا ہو یا جاری ہوئے
 اور اُس میں دن نیلام کا قبل تاریخ پہلی جنوری سنہ ۱۸۴۲ کے مقرر ہوئی بحال
 اور برقرار رہیگا یہ اشتہار اُس سے کچھ علاقہ نہیں رکھیگا •

সদরবোর্ডের সাহেবানের হুকমানুসারে এস্তহার দেওয়া যাইতেছে।

১ দফা

সূবে বাল্লালা প্রদেশের নক্সা যথার্থরূপে প্রস্তুত এবং প্রত্যেক গ্রামের সীমানা ও সরহদ
 বিস্তার পুর্নক নির্ণয়করণ জন্য জ্রীলজ্রীযুক্ত নবাব গবরনর বাহাদুরের অতিপ্রায় যে উপরি
 উক্ত দেশ সমস্ত কল্লালেরদ্বারা জরিপ করা যায় যে তদ্বারা বিবাদিদ্বিগের উপস্থিত বিবাদ
 নিষ্পত্ত্য করা যাইতে পারে আর প্রত্যেক জেলাতে এই প্রকার কাগজ সকল প্রস্তুত
 হইলে উত্তরকাল বল ও দৌরাদ্ব্য পুর্নক একের ভূমি অন্য ব্যক্তি লওনের সম্ভাবনা
 দূরীকৃত হইবেক।

২ দফা

উপরি উক্ত হেতুতে জিলজুয়ক্তের মানস এই যে উল্লিখিত দেশ সকলের জরিপের সময় উপস্থিত হইলে তৎকালীন রাজস্বসম্বন্ধীয় কোন সাহেবকে সন ১৮২৫ শালের ৯ আইনের ৩ দফার ক্ষমতা অর্পণ করিবেন।

৩ দফা

সমুদায় জমিদার ও মালগুজারদার ও অন্য প্রকার ভূম্যধিকারিরা ও এলাকাদারেরা মালুম করিবেন যে বর্তমান জরিপ করণে কোন প্রকারেই এরূপ মানস নহে যে জমা বৃদ্ধি করা যায় অথবা যে সকল জমিদার প্রভৃতি দশশালা বন্দোবস্তের দ্বারা কিম্বা তাহার পরে নির্দিষ্ট হওয়া অন্য কোন বন্দোবস্ত মোতাবেক মত্বাধিকার পূর্বক দখলিকার আছেন তাহাদিগের হক্কের পক্ষে কোন প্রকারে হানি জন্মে।

৪ দফা

যেহেতুক জরিপ করণের মানস কেবল এই যে তদ্বারা মৌজা ও গ্রাম সকলের জমিদার ও অন্যান্য দখলিকারদিগের স্বত্ব রক্ষিত এবং বিবাদ ও কাজিয়ার দ্বার রুদ্ধ হয় অতএব জমিদার ও ইজারাদার ও কৃষক ও মোকদম ও জোদার ও রাএত ও মণ্ডল ও পাটোয়ারিদিগের অতি আবশ্যক ও উচিত যে তৎকালীন তাহাদিগের পরগণা ও গ্রামের জরিপের কৰ্ম উপস্থিত হইবেক তৎকালীন সীমানাবন্দী করণের আমীন কল্লাসের জরিপের আমলার নিকট হাজির হইয়া রাজি ও স্বেচ্ছা পূর্বক তাহার সাহায্য করিবেন আর সীমানা সরহদ্দের নিশান দিয়া তাহার সীমানা চিহ্নবস্ত প্রস্তুত এবং অন্যান্য যে প্রকার সাহায্য জরিপের কৰ্মের নিমিত্ত প্রয়োজন হইবেক তাহা করিবেন ও এবিষয় অমনোযোগ ও গাফিলি প্রকাশ হইলে জরিমানা উপযুক্ত হইবেন।

৫ দফা

আর ইহাও বিজ্ঞাপন করা যাইতেছে যে উল্লিখিত আইনানুসারে সাহেব সুপারেন্টেন্ডেণ্ট অর্থাৎ জরিপের নির্বাহক নিযুক্ত হইয়াছেন এবং তাঁহার অধীনে সন ১৮৩৩ শালের ৯ আইনের নির্দিষ্ট কএক জন ডেপুটীকালেক্টর মোকরর করা গেল যে তাঁহারা সীমানা সরহদ্দের নির্দিষ্ট ও তৎসম্বন্ধে কাজিয়া ও বিবাদের পরিষ্কার আইন মোতাবেক করিয়া দিবেন আর সুপারেন্টেন্ডেণ্ট সাহেব দৃষ্ট রাখিবেন যে জরিপের কোন আমলা কোন প্রকারে কোন ব্যক্তির উপর কিছু জোলুম ও দৌরাত্ম্য করিতে না পারে সমস্ত জমিদার ও ইজারাদার ও মোকদম ও মণ্ডল ও কৃষক ও পাটোয়ারিদিগকে উচিত যে আইন মোতাবেক সুপারেন্টেন্ডেণ্ট সাহেব ও ডেপুটীকালেক্টর যে হুকুম প্রকাশ করিবেন তাহা আমলে আনেন আর স্বীয় সাধ্যানুযায়ি উক্ত কৰ্ম নির্বাহ নিমিত্তক সাহায্য করেন।

